DOCUMENT RESUME

ED 170 899 **EA 011 660**

AUTHOR	Goate, Edward W.
TITLE	Development and Implementation of an Educational Program Audit (EPA) Management System to Evaluate the Instructional Programs in the Capital School District.
PUB DATE	Nov 77
NOTE	268p.; Individual Practicum submitted in partial fulfillment of the requirements of the National Ed.D. Program for Educational Leaders, Nova University; Most appendices were removed to enable this document to be reproduced for ERIC users--only Appendices K, O, and V were retained ; Best copy available
EDRS PRICE	MF01/PC11 Plus Postage.
DESCRIPTORS	Administrator Attitudes; Board of Education Role; Community Attitudes; Community Involvement; *Educational Accountability; Educational Planning; Evaluation Methods; Management by Objectives; *Management Systems; Program Budgeting; *Program Development; *Program Evaluation; Team Administration
IDENTIFIERS	Capital School District DE; Educational Program Audit; Planning Programming Budgeting System

ABSTRACT

Public demands for accountability in school systems led the Capital School District in Dover, Delaware, to begin investigating management systems in 1974. This investigation led to the adoption of a management by objectives system in 1975 and the addition of program budgeting in 1976, providing the district with the tools of administrative accountability. Educational accountability was achieved with the adoption of the educational program audit (EPA) system in 1977. The development of this system involved creation of an administrative task force, solicitation of community input, and trial application of the system. This document describes in some detail the process of development and implementation of the EPA system, with particular emphasis on the administrative aspects of this process. (Author/PGD)

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DEVELOPMENT AND IMPLEMENTATION OF AN EDUCATIONAL PROGRAM AUDIT (EPA) MANAGEMENT SYSTEM TO EVALUATE THE INSTRUCTIONAL PROGRAMS IN THE CAPITAL SCHOOL DISTRICT

by

Edward W. Goate[1]

Submitted in partial fulfillment of the
requirements of the National Ed.D. Program
for Educational Leaders, NOVA University

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Individual Practicum
Dover, Delaware Cluster
Novermber, 1977

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[1] Assistant Superintendent
of Schools
Capital School District

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PREFACE

A commitment to scientific management was made by the Capital School District Board of Education and administrative staff three years ago in Dover, Delaware. Basic to this decision was the recognition that the district was faced with growing demands for accountability in operations and student achievement by the community and staff. This writer was delegated the responsibility and authority to lead a task force of district personnel in the development and implementation of management programs to provide answers to these demands for accountability.

The first segments of the program, Management by Objectives (MBO) and Planned Program Budgeting (PPB) systems were instituted during the period of 1975-76. This practicum reports on the development of the last and most important segment of the management system, Educational Program Auditing (EPA). Credit and appreciation are expressed to many Capital School District personnel, community members, and administrative personnel throughout the state of Delaware for assistance and evaluation of the EPA process and product implemented in the Capital School District.

DEVELOPMENT AND IMPLEMENTATION OF AN EDUCATIONAL PROGRAM AUDIT (EPA) MANAGEMENT SYSTEM TO EVALUATE THE INSTRUCTIONAL PROGRAMS IN THE CAPITAL SCHOOL DISTRICT

Chapter One - Identification of the Problem

During the period of 1975-77, the Capital School District had entered a crucial juncture in its historical position as the public school system in the city of Dover. Major decisions had to be made about the system's educational and support programs. These decisions were made necessary because of financial pressures and demands for accountability from the community. Another factor that was to influence this district and the other twenty-five school systems in the state was a growing demand for centralization that would result in only three large regional districts. Members of the Board of Education and administrative staff would have to act without the assistance of objective data and staff input developed by a management evaluation system.

The district experienced a declining enrollment since 1971 when there were 7,032 pupils enrolled; the 1976-77 enrollment was 6,469 students representing a decrease of 563 students. This trend was expected to continue until the 1980's. This fact had great impact upon the staffing pattern and the organizational pattern of grades K-4 elementary schools, 5-8 middle schools, and 9-12 high school. The district reached a point of operation where it had to evaluate the prospect of closing an elementary school building and at the same time reconsider the organizational pattern of K-4, 5-8, 9-12. Delaware was on the unit funding structure which provided each district with state funds based upon enrollment and the application of these funds was made to provide staff for the district. The Capital School District received state funding for each teacher in accordance with a formula of 25 elementary students, 20 secondary students, 8 learning disable students, and 15 educable mentally handicapped students. This formula also provided funds to the district for its administrative staff.

During the period of 1974-75, the Capital School District received state funding to employ 315 classroom teachers, 2 school psychologists, 2 speech and hearing specialists, a visiting teacher, secretarial and clerical specialists, and 30 administrative personnel. The 1976-77 school year provided the district a state allocation of 305 units or a decrease of 10 more units. As a result, major decisions had to be made by the Board of Education and administration in staffing patterns, instructional strategies, and curricular programs because future projections indicated a continued decrease.

Another impact upon the district was the opening of another campus of the county vocational school that provided programs for more students from the Capital District's high school with a resultant need for less staff members. This required that decisions be made in the staffing pattern and continuance of present and projected curricular/instructional programs.

The teacher association (National Education Association) was engaged in a competitive rivalry with the American Federation of Teachers local, and a major plank of both groups was the protection of teacher employment rights. The Board of Education and administrative staff required detailed information about program staffing because the negotiation of a new teacher contract was scheduled for the 1977-78 school year.

Another pressure point was the recent Federal court desegregation order for the city of Wilmington, Delaware and the surrounding eleven suburban school districts. The court had ordered that a revised pattern of district(s) schools take place by September, 1977. The State Department of Public Instruction and an interim Board of Education were planning an implementation process for desegregating the school districts located in neighboring New Castle county. The other two counties in the state of Delaware were affected by the desegregation decision because this could reduce the number of districts in each county which would again have impact upon staffing, curricular programs, and individual school grade structures (e.g. K-4, 5-8, 9-12).

The identified series of pressures or impact features demanded that the district be capable of planning change in a systematic and organized fashion. This writer was the principal architect of the establishment of a Management by Objectives administrative evaluation system and a Planned Program Budgeting Management System during the 1974-75 and 1975-76 school years. The heart of both of these approaches was the careful and planned process for change and evaluation of alternative solutions to problem areas. The district fully implemented the MBO and PPB systems during the 1976-77 school year.

However, even with these already developed systems, it was apparent that the pressures of change and demand for accountability upon the district (financial, staffing, pupil enrollment decrease) would require another carefully developed management system evaluating educational programs.

The following statistics are listed for readers of this practicum to provide them with a brief overview of the Capital School District:

Student Population:	6,469 (declining)
Student Racial Composition:	29% Black, 70% White, 1% Other
School Organization:	Kindergarten through 12th Grade 6 Elementary Schools - K-4 Grade Levels 2 Middle Schools - 5-8 Grade Levels 1 High School - 9-12 Grade Levels 1 Orthopedic School
Instructional Staff:	305 Teachers (12 Additional Federally Funded Staff)
Administrative Staff:	29 Administrators and Supervisors
Board of Education	5 Members (5 Year Terms)
Annual Budget:	$8,000,000 ($1,000,000 Federal Funds)

Further details about the district appeared in the last Annual Report (see Appendix A).

An assessment of needs was developed jointly by the Board of Education, administrative staff and instructional staff during the 1975-76 school year. This assessment led to the publication of Board of Education goal statements that included: "Accountability/ Evaluation: Promote accountability through evaluation of students, staff and programs" (see Appendix B). This goal statement assisted our staff in focusing on the need to provide district processes and products to accomplish this goal.

The demand for greater accountability was a problem not unique to the needs of the Capital School District. Education in America was no longer accepted as an unquestioned good.

> Last school year, Americans spent far more on all levels of education than they spent for defense; for primary and secondary schooling, the bill was $75 billion, more than four times the 1960 figure. In some expensive school districts, it now costs a taxpayer approximately $4,000 per year to send his child to high school--about as much as the tuition at an Ivy League college.
>
> It is now clear, however, that all that money hasn't bought much. In the crudest cost-benefit terms, the more the parents have spent on schools, the less their children have learned.[1]

The demand for better schools caused an impact on several levels of the educational community. Local community-action groups were perhaps most vocal in their attack on the schools, but they were not the only segment of society that was concerned. The increasing failure to pass bond referenda and operating referenda as well as the crisis of cities forced legislators to reappraise spending priorities that resulted in less money for schools. Education had also been faced with the dilemma of defending expanding costs for educating our student charges in the face of declining enrollments and the resultant demand for lessened costs. Parents and public also wanted more objective data on student achievement because of the declining student scores on the Scholastic Aptitude Test (SAT). Parents and students instituted legal actions against school districts based on the claims that students were graduating from high school without functional or basic skills in reading and mathematics.

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[1] Frank E. Armbruster, "The More We Spend, The Less Children Learn," The New York Times Magazine, Aug. 28, 1977, p. 9.

Inflation, rising staff salaries, growing tax burdens, social crisis, deteriorating student performance on standardized tests--all were making more and more Americans feel that education must be accountable for the use of society's resources. Each major unit in education should formally establish quality control. We had too long confused the producer's interest with the user's needs.

The accountability movement in education offered an opportunity which could not be overlooked. The problem for educators then was how to best address themselves to this growing lack of faith. One way to respond was to make the demand for accountability work for the schools. Accountability was not a new idea. Businesses had long reported their status in terms of profit or loss in annual financial reports to their stockholders. Government agencies had been required to justify their programs before Congress, and local educational agencies had to respond to local boards when seeking renewal of funds.

Accountability, according to Webster's New World Dictionary, had been defined as "the condition of being accountable, liable, or responsible." Although the term was comparatively new in education, it seemed fair to say that there was a widely accepted connotation ascribed to the term. The basic notion was that education agencies, and those educators who are responsible for the effective operation of these agencies, could and should be held responsible for educational outcomes, e.g. children's learning. The notion that quality of education could be enhanced by making educators responsible for their product was what made accountability so appealing to many diversified groups.

Accountability as used in this practicum was program accountability, a term which charged program personnel with the responsibility of producing an optimum level of results with the resources available. All educational agencies, whether state, federal, or local were required to provide some evidence of their effectiveness in order to justify the continued support of the public.

> Every enterprise comes into being to fulfill some socially valued purpose. For education that purpose is learning. Every enterprise may be viewed as a social system performing and coordinating certain functions to achieve its purpose. For education those functions are communicating knowledge, practicing that knowledge, managing students, and quality control.
>
> Quality control is present in virtually every private product and service enterprise. In the most successful, it is present in a highly developed form. In education the formal concept is unknown and the function is present in a rudimentary form. Solid improvements in education

> are not possible without the development and installation of a genuine quality-control function.[2]

Accountability had taken on a new meaning that was closely related to financial accountability but with an added feature. This feature was the relating of inputs to outputs on the basis of quality as well as quantity. There was a growing desire to allocate resources only to those educational programs which had demonstrated success. Under the rubric of accountability, the public began to demand both that some attempts be made to evaluate educational programs and that they, the public, be informed of the evaluation results. This accountability environment demanded that educators seek methods to restore public confidence in public education.

This practicum was designed to provide a response to the demand for accountability and development of a management system that would evaluate educational programs in the Capital School District.

Practicum Research:

The appropriate and accurate evaluation of school instructional programs had been of paramount concern to school officials, teachers, and the general public. The term "accountability" had become the force factor that had brought greater and clearer focus on this need.

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[2] Leon Lessinger, "Quality Control and Quality Assurance in Education," Journal of Education Finance. Volume I, No. 4, Spring 1976, pp. 514-515.

Evaluation of educational programs had been developed along varied paths of operation, methods of implementation, and utilization of resources and personnel. Lawrence McCluskey (1973) provided a general categorization of evaluation models in Program Evaluation: An Overview.

> Various models of educational evaluation are presented. These include: (1) the classical type model, which contains the following guidelines: formulate objectives, classify objectives, define objectives in behavioral terms, suggest situations in which achievement of objectives will be shown, develop or select appraisal techniques, and gather and interpret performance data; (2) the accreditation model, which emphasized the process of education, rather than its outcomes; (3) the systems model, inherent in which is the idea of evaluation as a management feedback system throughout the course of the program; and (4) the discrepancy model, which combines the best available methods for using evaluation as a program development tool.[3]

To clarify the needs of research for this practicum in relation to the general models of program evaluation, this writer had to be guided during the research phase of this practicum by certain guidelines and these in turn assisted in the identification of a conceptualized solution and the implemented operational system.

The primary guideline was that the proposed management system would evaluate programs with only trained district personnel. Another guideline was that the system be developed by a team of district personnel with a minimum of out-of-district consultation services.

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[3] Lawrence McCluskey, Program Evaluation: An Overview. New York, New York: Metropolitan School Study Council (525 West 120th Street, 10027), 1973 p. 2.

The proposed evaluation program had to be compatible with the already developed district Planned Program Budgeting (PPB) and Management by Objectives (MBO) systems.

The product and the process of the new proposed system also had to be developed so that it could be analyzed and considered for implementation by other districts that reviewed the practicum manual of operation.

The initial research procedure for this practicum was conducted through an ERIC search of the literature of the general topic: The Evaluation of Instructional Programs. This topic provided microfiche copies of 34 program evaluation systems and models/surveys of systems (see Appendix C). Review of this resource file assisted in the identification of evaluation systems or models which were compatible with aforementioned guidelines. This writer also participated in a Program Evaluation course of study conducted by the Educational Testing Service (ETS) in Princeton, New Jersey (see Appendix D).

With the core of research materials, the writer began a more detailed review of these materials as they related to the concept of accountability and evaluation of instructional programs.

A review was conducted of the prototypes of curriculum evaluation systems: Ralph Tyler's (1942) evaluation model's main purpose was to measure student progress toward instructional objectives. Stake's (1967) procedures in his Countenance model placed emphasis on the broad overview of curriculum and stressed procedures of instruction.

The CIPP model of Dan Stufflebeam (1969) was organized to determine the decision-making function identification in an organization and Hilda Taba's (1966) Social Studies model stressed experimental research rather than the development of an accountability system. These models were analyzed in regard to the district's guidelines and were not deemed appropriate since they were research oriented rather than product development approaches.

Adams (1971) emphasized the interrelationship of students, teachers, and administrators in the development of a system designed to update conventional and standardized approaches to achievement testing and an instructional program. This process was a computer based approach and would involve extensive reprogramming of the district's business functions if considered as a possible system.

Self-instruction programs were outlined by Popham (1973) in Evaluating Instruction and emphasis was provided about the alternative approaches to educational accountability. However, this approach was the classic approach to a system that had evaluators working in isolation from other staff members and did not provide a process/product to be shared with all district personnel. Popham (1971) outlined a system of evaluation guidelines to assist those responsible for auditing educational evaluations but this again emphasized the individual rather than a school district.

This writer also investigated the research devoted to the team approach to evaluation of programs. The Phi Delta Kappa (1971) study revealed that no single group possesses all of the competencies necessary to provide effective and efficient evaluations. However, the studies that utilized a team approach went beyond a single program's evaluation and were devoted to a total school building's analysis, e.g. a high school. The practices of the various accreditation organizations (Middle Atlantic States, New England States) were examples of this approach and involved utilization of out-of-district personnel. The Evaluation Criteria for the Evaluation of Secondary Schools by the American Council on Education (1969) provided a manual that included specific instruments for evaluating schools to appraise their quality and to encourage staffs to seek better materials and procedures.

Emphasis upon evaluation of programs by the technique of classroom observations was developed by William Vincent (1972) at the Institute of Administrative Research, Teachers College, Columbia University. Olsen (1971) reported on applications of the instrumentation from this study in 20,000 classrooms in various parts of the United States. This writer recognized that classroom observations would be part of a program's evaluation but the Vincent and Olsen research placed total reliance on this method.

Aldred Neufeldt (1973) cautioned about establishing a program evaluation system in the right climate of change. Neufeldt also stressed that the critical element in evaluation was the question of who has the right to made decisions. Allied to this important point was Abedor's (1971) contention that the system had to consider the end result to be the development of products versus the development of people.

Assistance in developing local evaluation of programs was developed by Cronck (1972) who led a task force that aided personnel involved in Title I programs in New York State.

Kincade and Richards (1972) conducted a series of workshops in Connecticut for local school systems that emphasized a program manual approach that started with an assessment of needs, that led to the establishment of objectives and their measurement, and which finally moved toward an evaluation report.

Research studies that showed the link between accountability and program evaluation were also reviewed.

Gilbert Austin's work (1972) identified a direct relationship between the evaluation of programs and the concept of accountability. The concept of accountability brought about better evaluation techniques in educational programs according to Morphet and Jessen (1970). This relationship was also carried to the level of the individual learner by Wolf (1971). He believed that evaluation should not only focus on the outcomes of a learning situation, but also on the means: the individual learner, the learning process, and learning conditions.

Young (1971) synthesized the relationship of accountability and evaluation in the 70's: "Accountability is causing many educators to think more precisely about their goals, how they can be achieved, and how they can determine the degree to which they have been achieved. State laws appeared and school policies developed in response to the public demand for accountability. In the past, quality in education had been described as input factors--numbers of teachers, courses, and dollars spent. Today, students, parents, and taxpayers are concerned about the output--the results in terms of actual student learning."[4]

Alkin (1973) explored the relationship between evaluators and decision makers: "Decision makers involved in the process of educational improvement have a vital need for information. Evaluators provide this information in the belief that it will lead to rational decision making and to improvement of education."[5]

The relationship between administration and the people and things that form an evaluation system was defined by Foley (1970) in terms of providing information for decision making. Gold (1971) reiterated this point that evaluation in its true concept should be a process for collecting information to make better decisions. Evaluation was a key element in progress and goal realization by the decision maker according to Coster and Morgan (1969). Levels of decision making were considered and Mark and Lehman (1972) stressed that evaluators established a system to serve more adequately the various levels within the organization.

---

[4] Stephen Young, "Accountability and Evaluation in the 70's: An Overview." Paper presented at the Speech Communication Association Annual Meeting, 1971, p. 10.

[5] Marvin Atkin, "Evaluation and Decision Making," Planning and Changing, 3 (Winter 1973) p. 4.

The Phi Delta Kappa Study Committee on Evaluation (1971) provided its definition of evaluation as "the process of delineating, obtaining, and providing useful information for judging decision alternatives."[6]

Root (1971) concluded in his doctoral study that improved evaluation techniques resulted in more informed decision making by 26 Superintendents of Schools in Ohio. Provus (1971) outlined the practicioner's guide to the evaluation of public school programs based on the concept that evaluation was the art of describing a discrepancy between expectation and performance. He stated that educational programs were complex undertakings that must be evaluated in stages relative to the development and stability of the program investigated. Moreover, he stated that values are the source of evaluations. A focus on the findings and recommendations sections of a program evaluation according to Clark and Rosenbach (1969) secured the most positive effects and results. In the state of Indiana, Rush and Fifer (1972) reported on a systematic attempt to train 900 administrators and 2,500 teachers in a curriculum evaluation project. The study concluded that competent professionals could be

---

[6] John C. Flanagan, "A Critique of the Measurement and Instrumentation Aspects of Educational Evaluation and Decision-Making." From symposium "Critique of the Report of the Phi Delta Kappa Study Committee on Evaluation," American Educational Research Association Annual Meeting, 1971. Palo Alto, California: American Institute for Research, 1971, p. 2.

trained to play an effective role, that their training could be utilized as an inservice component of an overall evaluation, and that this cache could be a population of proprietorial professionals to develop final evaluation segments.

As this writer narrowed the possible avenue of research, one method of program evaluation came to be considered as a conceptualized system. This process was known as the Education Program Audit (EPA). Dr. Leon Lessinger, during his appointment as Associate Commissioner of Education, U. S. Office of Education, introduced this concept and later developed a graduate course as Callaway Professor of Education at Georgia State University. W. Stanley Krueger, Division of Plans and Supplementary Centers, Bureau of Elementary and Secondary Education, U. S. Office of Education, (1970) was given credit for actualizing this system in school districts. This technique was first utilized in 86 projects under the bilingual education and dropout prevention programs authorized by Titles VII and VIII of the Elementary and Secondary Education Act. The technique, in short, measured a project's actual performance against the educational objectives it had set for itself.

Further impetus for performance auditing appeared in June, 1972 with the U. S. General Accounting Office publication entitled "Standards for Audit of Government Organizations, Programs, Activities, and Functions (SAGOPAF)." The General Accounting Office postulated that duplication of audits in programs and activities was expensive and needless and could be avoided if groups of auditors accepted the work of other groups of auditors.

In the process of developing these standards, the GAO recognized that an audit of governmental activities should not be limited to financial operations and reports for compliance regulations. GAO submitted that with the growing magnitude and complexity of governmental operations and considering the public's right to know, audits of governmental entities should also include examinations of whether the taxpayers resources were utilized economically and efficiently and whether the intended results were being achieved.

Alfred J. Morin (1971) refined the work of Krueger in his Handbook for Educational Program Audit, but his emphasis was upon the audits conducted by independent research organizations that were employed by school districts similar in fashion to the audits conducted by certified public accounting firms. Large urban school systems had established specialized staff or unit divisions to perform audits on programs. Moffat (1974) reported on the system developed in the city of Chicago and Cohen, Turner and Wiener (1973) developed a similar system in Los Angeles, California. Cort (1970) outlined this same approach for the Washington, D. C. system but also emphasized the need for system goals to guide all program objectives. However, these systems all relied upon outside specialists to develop and conduct a program audit.

Stenner and Webster (1971) developed an Educational Program Audit Handbook, and this too emphasized the role of an independent auditor who was not on the school district's staff.

The concept, suggested models, and processes of the Educational Program Audit provided the basic design, within the aforementioned guidelines, that could be utilized for the establishment of an audit system for the programs of the Capital School District.

The concept of the educational program audit had recently been implemented in New York City.

> The New York City Comptroller has initiated a major investigation to determine whether the $2,500 that the Board of Education says it is spending each year on every child in the city school system is being put to good use.
>
> The audit, a report card of sorts of how well teachers and administrators are doing their jobs, was described as the largest and most comprehensive performance evaluation to be undertaken by the comptroller of a major city unit.
>
> The audit, expected to be completed before the school year begins in September, is designed to help the Board of Education eliminate "wasteful practices that have diverted scarce resources from the classroom.
>
> A team of investigators plan to visit 90 schools chosen at random throughout the city. An evalution will be made of how well teachers are teaching and how well students are learning. The team will study test scores and chronicle trends in student performance, teacher-student ratio and curriculum.
>
> Critics of the school system say that teachers are not held responsible for their instruction.
>
> The Comptroller stated that this audit of the school system is a performance audit to differentiate it from the traditional pre-audit that the Comptroller's office makes of city

agencies. The pre-audit determines whether funds have been authorized and are available for the expenditures and checks to see that purchasing laws and other financial rules and laws have been complied with. A performance audit seeks to determine whether the city agency has made effective and efficient use of taxpayer's funds.[7]

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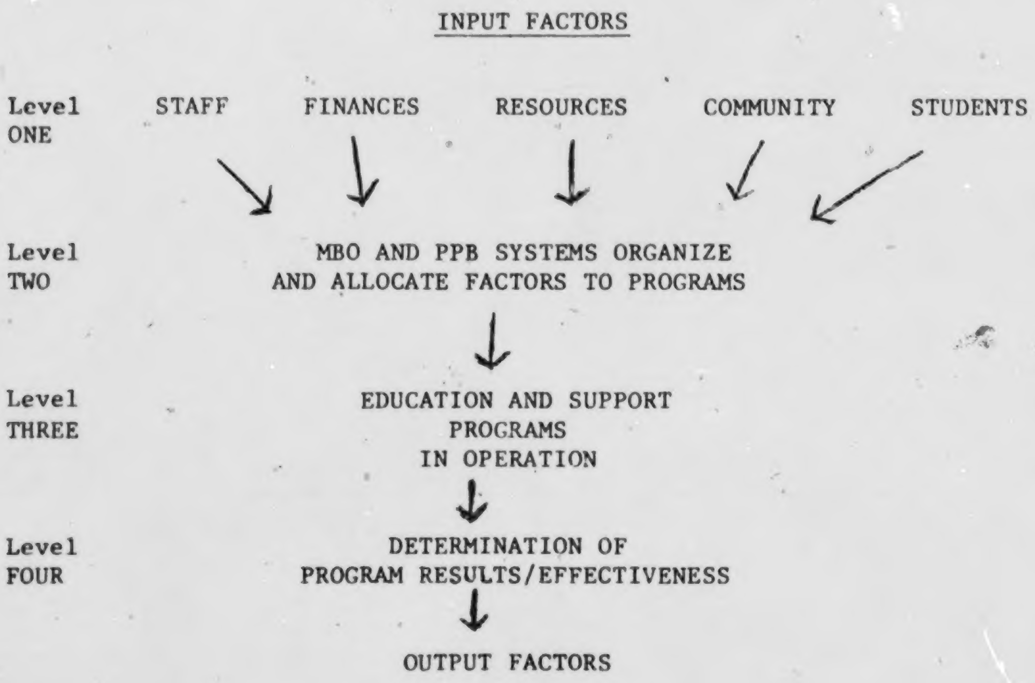
[7] Marcia Chambers, "Goldin is Initiating a Major Audit of the New York School System," The New York Times, May 8, 1977, p. 1, 20.

Chapter Two - Conceptualized Solution - Practicum Design

The district's personnel had already researched and developed a Planned Program Budgeting (PPB) system and a Management by Objectives (MBO) system. PPB provided the district with a financial structure to organize program budgets, and MBO provided a system of goals and objectives to guide program operation and an administrative evaluation process in the district. Stated another way the MBO and PPB systems provided the district with processes to monitor carefully the "input" (personnel, resources, finances) factors in the district. However, the district did not have a system to evaluate the "output" or effectiveness of the educational programs. This relationship between the input and output factors could be displayed as follows:


INPUT FACTORS
Level ONE
STAFF
FINANCES
RESOURCES
COMMUNITY
STUDENTS
Level TWO
MBO AND PPB SYSTEMS ORGANIZE AND ALLOCATE FACTORS TO PROGRAMS
Level THREE
EDUCATION AND SUPPORT PROGRAMS IN OPERATION
Level FOUR
DETERMINATION OF PROGRAM RESULTS/EFFECTIVENESS
OUTPUT FACTORS

Public decisions regarding local issues and support for public education could only be as sound as the information upon which such decisions were based. The education program audit concept provided a mechanism whereby school officials could begin to close a widening credibility gap. Perhaps more important to education was the role which the educational program auditor could play in strengthening management capabilities.

The concept of EPA was an operational feature at level FOUR to determine program effectiveness. In developing an EPA system certain assumptions were stressed:

-- An examination for performance should be data-based.

-- Audit reports must be positive and serve as a means of reporting accomplishments and providing recommendations for improving performance.

-- A program audit report must present an objective reporting of findings and facts and then a means for furnishing audit conclusions.

-- The performance audit must be replicable and transferrable to other locations, insofar as practicable.

-- There must be consistency in making performance/program audits of similar departments, programs, or functions.

The performance audit was based upon the concept that a governmental unit or function could be divided into programs, i.e. groupings of activities undertaken to accomplish certain discrete purposes. In education we had developed program thinking along instructional/non-instructional lines. School districts operated in terms of reading/mathematics/foreign language lines, etc. Educators attempted to build K-12 programs to ensure a measure of continuity of programs.

For each program there were evaluative criteria, the intent of which was to determine and describe how well a program was operating. Once an organization had established evaluative criteria, there was need for data that defined what the programs were doing in relationship to the criteria. An organization needed to collect data so that it could effectively manage its affairs. Naturally, the data was useful only if it was collected systematically and accurately and was properly organized and reported. There was a data-based, auditable process by which an educational system could report program accomplishment, i.e. effectiveness, for each of its programs.

The model for the EPA was the fiscal auditor and the systematic approaches used to verify accuracy of an organization's financial programs.

The educational program audit (EPA) concept was closely analogous to the fiscal audit concept in that the EPA attested to the quality and accuracy of educational programs, thereby providing the public with reliable information upon which they could base their discussions regarding support of the educational enterprise.

The main purpose of conducting an educational program audit in the Capital School District was to provide a more systematic method of internal evaluation.

Objectives of the Practicum:

Within this conceptualized framework, the following practicum objectives were formulated:

- -- Research and develop a model Educational Program Audit (EPA) management system in the Capital School District during the 1976-77 school year that provided an objective method of evaluation of curricular/instructional programs to determine cost effectiveness and achievement of program goals/objectives.
- -- Institute a pilot Educational Program Audit in the Capital School District to evaluate the designed EPA model prior to implementation of the total system during the 1977-78 school year.
- -- Develop a model Capital School District long-range planning system as part of the EPA process.

-- Disseminate the model EPA system to all 22 school districts in the State of Delaware for their review and possible adoption.

-- Implement the MBO/PPB models during the 1976-77 school year that were developed during the 1975-76 school year.

Strategy for the Practicum:

This practicum required the total implementation of the designed Management by Objectives and Program Budgeting systems and the development and implementation of an Educational Program Audit (EPA) system. Since this required the assistance and cooperation of many staff members, this writer developed the following strategy to ensure the accomplishment of the practicum's objectives.

Step one involved the organization of a district task force. This group was primarily responsible for the development of all strategies and processes needed to achieve the objectives. Composition of this task force included building personnel, central office personnel and an out-of-district consultant. This writer served as chairman of the group.

The next step was the careful documentation of the work of the practicum.

1. EPA task force minutes (see Appendix E)
2. Log of Events (see Appendix F)

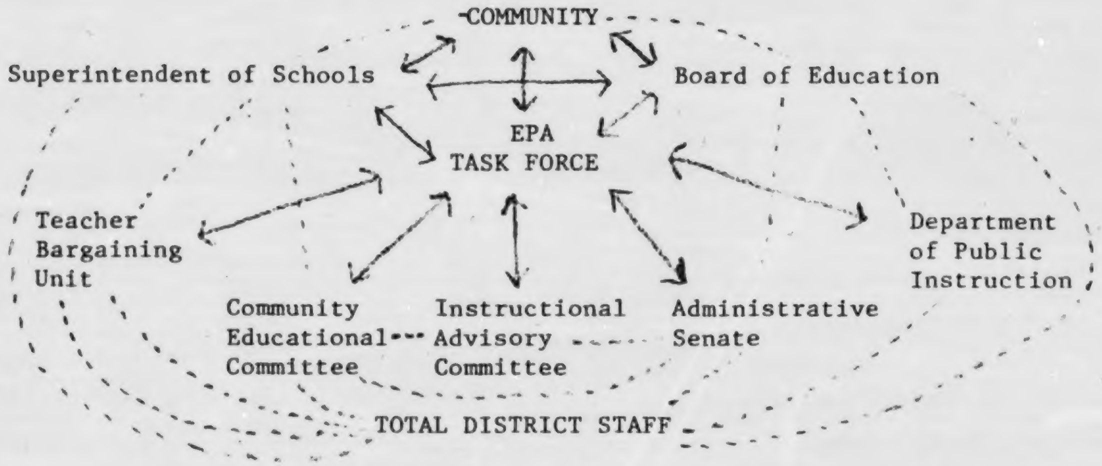
3. Staff Memorandums (see Appendix G)
4. Community Educational Committee data (see Appendix H)

This writer assumed the responsibility for these documentation phases of the project and communicated necessary data to the task force, staff members, and others involved in the practicum's objectives.

Another major step was a system of staff inservice strategies designed to ensure that all persons involved with the system were knowledgeable about its purpose, design, and implementation features. The persons involved in this practicum's inservice development and implementation phases included the entire administrative/supervisory staff, the district's Instructional Advisory Council, the Community Educational Committee, the instructional staff, and the district's Board of Education.

Evaluation of the practicum's objectives took place during the development stages (formative) and at the conclusion of the practicum (summative). This dual approach was determined to be necessary to measure the growth of the project's personnel knowledge about EPA during the operation of the practicum and the summative phase determined the effectiveness of the entire practicum.

The communication phase of the practicum provided avenues for feedback about the segments of the program under development and pinpointed possible areas of concern and resistance. This was outlined through a Program Evaluation Review Technique (PERT) chart:


COMMUNITY
Superintendent of Schools
Board of Education
EPA TASK FORCE
Teacher Bargaining Unit
Department of Public Instruction
Community Educational Committee
Instructional Advisory Committee
Administrative Senate
TOTAL DISTRICT STAFF

The solid lines indicated formal lines of communication; the dotted lines, the myriad of informal communication systems. This writer had to develop formal communication channels and monitor the informal structure.

Another step in the strategy was contact with the other 22 school districts in Delaware during the development stage of the practicum. The chief school officers or their designees were contacted to determine the districts' involvement in program auditing and were requested to assist this writer during the evaluation phase of the practicum.

An important feature of the strategy was the reiteration of the concept of a district management system that provided a more efficient district operation and that had the goal of "Improvement of Instruction" as a guiding principle.

As the task force developed the theoretical and operational features of EPA, a pilot project application took place that served as a measurement device and process to determine staff reaction about the EPA system and the projected implementation in the school district. The pilot projects provided written evaluation reports about the programs that were studied by the task force. Following the pilot projects, an EPA manual was written which described all development and implementation features of the system.

Dissemination of the EPA manual to all school districts in Delaware and other identified school districts was accomplished in late August, 1977. Copies of the manual were also distributed at the annual Hartley Management Conference at the New York Sheraton in October, 1977. (This writer had been a participant and presenter during this program). At the fall conference of the Delaware Association of School Administrators, this writer distributed copies to all members of the state association. Lastly, copies of this manual were sent to Dr. Leon Lessinger, University of South Carolina, and Mr. Stanley Krueger, United States Office of Education, so that they could examine an application of the theoretical design that they developed in the early 1970's.

Chapter Three - Implementation of the Practicum

The Capital School District began its investigation of management systems during the Fall of 1974. At the time, district personnel researched Management by Objectives (MBO) and Planned Program Budgeting (PPB) systems. The Capital School District was awarded an ESEA Title III grant in 1975 that led to the research and development of MBO/PPB as operational management systems. Both of these systems provided the district with the capability for planning all financial operations along educational lines and MBO provided district long range goals that guided administrative and instructional objectives.

Implementation of an educational program audit system became the third phase in the total management system. This writer developed an implementation strategy to guide this practicum's operation and component parts of this strategy form the sections of this chapter:

- -- Development of Task Force Approach
- -- Educational Program Audit (EPA) System Development Phase
- -- Resistance to EPA
- -- Implementation Phase of Management by Objectives System
- -- Implementation Phase of Planned Program Budgeting (PPB) System
- -- EPA Inservice Program
- -- Documentation Process for Practicum

-- Resources for Implementation of the Practicum
-- Role of the Community Educational Committee
-- EPA Became an Operational System
-- Final Phase of EPA Implementation

Development of Task Force Approach:

An important aspect of this practicum was the initiation of a developmental task force approach to ensure maximum staff involvement at both the planning and implementation phases of MBO and PPB. Since it was necessary to ensure that the task force's efforts were continually directed toward accomplishing its work, this writer served as the chairman of this group. The members began the investigation of an audit system that would determine the effectiveness of our educational programs as developed by MBO/PPB.

After carefully evaluating the practicum's objectives and the strategies to accomplish them, this writer appointed the following personnel to serve as members of the task force:

Personnel	Position/Selection Reason
Mr. Robert Antonoff	Business Manager - Could contribute past experience about fiscal audits.

Mr. Melville Warren	Director of Elementary Curriculum - Experience with federal program audit procedures.
Dr. Harold Christensen	Director of Secondary Curriculum - Assignment included middle school and high school Middle States Evaluation experience.
Dr. James Scott	Associate High School Principal - Responsible for staff evaluation system at the high school.
Dr. Arthur Gilbert	Associate Principal at William Henry Middle School - Assignment included staff and program evaluation experience.
Mr. Robert Hall	Federal Programs Supervisor - Responsible for federal program development and project supervision.
Mr. Donald Buckland	Principal, Hartly Elementary School - Responsible for an elementary building's operations and supervision.
Dr. Harry Hartley	Vice President University of Connecticut - Consultant

Mr. Edward W. Goate'	Assistant Superintendent of Schools - Responsible for development and supervision of district Instructional/Curricular programs.

The task force members provided the program with viewpoints and advice at all levels of the school district's organization (elementary, middle school, high school, central office) and drew upon varied backgrounds in determining the effectiveness of educational programs.

Dr. Harry Hartley assisted the district during the development of the Management by Objectives and Planned Program Budgeting systems. His background and experience in the field of accountability was very extensive, and he was able to assist the task force by drawing upon his knowledge about program auditing at the collegiate level and his consultation in other school districts throughout the United States. Dr. Hartley was selected to act not only in a consultation capacity but as an active member of the task force. This writer wanted Dr. Hartley to be an accepted member of the task force so that the other participants would feel comfortable and willing to share their impressions about any concerns during the development stages of the practicum. In this manner, Dr. Hartley reviewed evaluations about the proposed EPA system from members of the staff other than this writer. It allowed him to serve as a formative evaluator at periodic steps during the practicum, and he shared those evaluations with the task force at each meeting.

Documentation Process for the Practicum:

It was necessary to maintain detailed documentation throughout the practicum's phases of research, task force operations, and implementation of the EPA system. A log of events was utilized by this writer to record observations about the work of the task force and the strategies and action plan of the practicum (see Appendix F). The log served as a personal guide to ensure that planned steps in the process were followed and were successful.

The EPA task force minutes (see Appendix E) were a detailed account of the accomplishments and strategies of this group. Those minutes became a permanent reference file for each task force member at work sessions. It was an instant reference resource that was drawn upon at meetings to clarify points of disagreement and measure progress, and became a primary resource document for the EPA manual.

A series of memorandums were disseminated to the administrative and instructional staffs that communicated the work and plans of the task force (see Appendix G). Most importantly, the memoranda served as the communication link to 350 persons in the district. It offered an opportunity for staff members to send opinions or judgements about the system to members of the task force.

Resources for Implementation of the Practicum:

The district was awarded an ESEA Title III Grant in the amount of $29,361 during the 1975-76 school year to train district administrators in the development of Management by Objectives and Planned Program

Budgeting systems. At the end of that school year this writer requested an extension of the project's funding source to be utilized during the development of the EPA system in the district. Approval was received from the U. S. Office of Education for an extension of $6,000 in funding during the 1976-77 school year. These funds were utilized for consultation services, staff inservice, and product materials duplication.

A major responsibility of the Assistant Superintendent of Schools was the evaluation and supervision of all curricular and instructional and support programs in the district. Development of an EPA system was a major management objective within this sphere of responsibility and authority during the 1976-77 school year. Commitment of other district personnel's assignment time, under this writer's supervision, was required and this included the members of the task force and their involvement in the EPA development and the two pilot applications of the draft manual and system. Members of the community contributed many hours of voluntary assistance to the Community Educational Committee phase of the practicum. The district Board of Education played an important role during the development and implementation phases of the practicum.

Educational Program Audit (EPA) Development Phase:

The group which had guided the implementation of the MBO and PPB systems developed an educational program audit system to measure the effectiveness of educational programs.

As the task force analyzed available resource materials about program auditing, it was decided at an early stage in the development that emphasis had to be made on a guiding goal for this management system. It was agreed that the program was to be guided by the goal of "Improvement of Instruction" that had influenced development of the other district management and evaluation systems. The task force identified the following benefits that were attained as a result of educational program audits:

- Increased quality and quantity of program information
- Described program accomplishments
- Recommended program improvements
- Developed program improvements
- Established better evaluative criteria
- Increased curriculum involvement by staff members
- Increased examination of instructional materials
- Improved K-12 program articulation
- Encouraged staff innovation (planned change)
- Improved program management

An important first step at the development stage was the determination of the different types of audits as outlined in the general field of program evaluation. Internal audits were completed by employees of the organization and designed to improve internal planning and control of programs by an examination of existing programs and policies. The internal audit report remained in the district so that needed program modifications and improvements were made. External audits were designed to provide an independent analysis and official verification of program objectives, activities and results. The external auditor who was not employed by the district made judgments about compliance with federal, state, and local regulations and outlined the efficient utilization of human and financial resources. External audit reports were usually made public and resulted in external demands for change.

The task force concluded that the Capital School District Educational Program Audit (EPA) could utilize facets from both internal and external audits in the development of the system and stressed the following points in the system.

-- Internal personnel were to be trained to perform audits.

-- Audit reports were to be disseminated to staff and the Board of Education.

-- The system was to take place in three phases: pre-audit, audit, and post audit.

-- The main idea of the audit system was to be linked to the district's evaluation theme: "Improvement of Instruction."

-- Findings in the audit reports were to be linked to recommendations for improvement.

The task force next established a timetable to guide the operation of the EPA system's development.

Fall 1976 - Summer 1977	Developmental Task Force/ Staff organized EPA program
June 1977	Adoption of EPA as management system by the Capital School District Board of Education
August 1977	Total Administrative Staff EPA inservice program
September 1977	EPA inservice sessions for Instructional Staff
Oct. - Nov. 1977 Jan. - Feb. 1978 Mar. - Apr. 1978	Three series of audits to take place during this period
May 1978	Identification of EPA programs for 1978-79.

The task force emphasized that careful inservice training was a vital part of the development and implementation phase of the program. Involved first was the training by this writer and Dr. Hartley of task force members in the conduct of an audit, the completion of EPA instruments, and development of audit question techniques. All task force members assumed the responsibility of explaining the rationale of the program to the administrative and instructional staffs, Board of Education, and public.

An important responsibility of the task force was the development of an EPA manual. This manual included a history of the EPA system's development, rationale for the system's guidelines for the program, instrumentation, and other data that described implementation of the system in the Capital district. This EPA manual served as a model for other districts who were interested in developing a similar program.

During the 1976-77 school year the task force met every four to six weeks. This writer served as chairman of the group; and to best utilize the services of the membership, an agenda was established prior to each meeting and each session had specific objectives to accomplish. Since the objectives of this practicum had already been developed, they were used as guiding principles for the task force's implementation strategies.

To guide the work of the task force, this writer wrote detailed minutes (see Appendix E) that summarized each work session and were distributed to all members immediately following each session. These minutes served the purpose of assisting in strategy planning during meeting intervals. The task force decided not to circulate minutes to all district personnel or members of the Board of Education because planned strategies would be hindered prior to implementation.

However, all members of the task force emphasized early in their deliberations that when agreement was reached about some phase of the EPA system (e.g. program instrument or process), this fact was communicated to staff and the Board of Education. This served the purpose of continually communicating EPA data to the staff. Survey instruments were utilized to measure administrative and board member knowledge growth about Educational Program Auditing. This writer then summarized the responses on these instruments and distributed the results to the task force members. This process assisted in the reinforcement of the purpose of the EPA system to task force members and the relationship of EPA to MBO and PPB and was evidence that the program development accomplished its objectives.

Resistance to EPA:

As the concept and proposed implementation of EPA took place in the district, a resistance movement built. In the beginning this resistance was not specifically targeted at EPA but at the growing demand for accountability throughout the State of Delaware. The State Board of Education had formally adopted a resolution that mandated a system of Competency Based Education (CBE). The primary reason for this movement toward CBE was the demand for accountability from members of the State Legislature and the public at large that the attainment of basic educational skills of pupils was not being achieved although the cost of education increased at an unacceptable rate.

The accountability movement brought to the forefront the defenders of the education system who resisted proposed changes such as Educational Program Auditing. As this writer presented the proposed concept and system to groups in the district, the resistance movement grew. Some concern was voiced by the administrative staff because the EPA system required that they play an active part in the implementation process of audits that could reflect negative findings in programs under their supervision. The degree of administrative resistance was not great because administrators had been actively involved in the development of the MBO and PPB systems and were accepting and aware of the value of those systems as a base for EPA. Administrators recognized that fellow administrators were participants on the EPA task force. Another positive point was that all district administrative staff were provided detailed EPA progress reports and periodic inservice sessions that enhanced knowledge about the EPA system.

The teacher association (Capital Educators Association) was the chief resistance group. As the proposed EPA system was presented to the committees in the district, this organization formalized its concern to the membership:

> Can the faculty be presented with a detailed definition of the Program Auditing as it might be employed in the Capital School District... Who will do the auditing? How, in detail, with appropriate guidelines, will faculty and students take part in this? Will this be a substantial commitment of our time and resources to a new and and improved program of study.[8]

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[8] Capital Educators Association, Faculty Bulletin, dated January 20, 1977.

The task force decided that the best response to this resistance movement was careful communication about EPA to the leadership of the teacher's association and the staff members who served on district committees (Instructional Advisory Council, Liaison Council, and Curriculum Council). These teachers disseminated positive messages about EPA to the total instructional staff. The administrative staff played an active role in diminishing teacher resistance by stressing the value of the program at faculty meetings. Lastly, the Board of Education was very accepting of this new system and members informally and in official work sessions promulgated their approval and desire to have EPA as the management system to monitor our educational and support programs.

Implementation Phase of Management by Objectives (MBO) System:

During the summer of 1976, the district concluded the developmental phase of the Management by Objectives (MBO) system and was prepared to move into the implementation phase in September, 1976. The Board of Education established district long range goals (see Appendix B) and the Superintendent of Schools surveyed the staff about priority topics of study. The Superintendent developed a master list of topics (see Appendix I) from which administrators developed objectives for the 1976-77 school year.

This writer then undertook a series of joint conferences with central office personnel, supervisors, and building principals that resulted in mutually agreed upon management objectives. Building principals accomplished the same task of mutually established objectives with the district's eight associate principals.

Communicating the entire package of management objectives to the staff and community was accomplished through distribution of a booklet (see Appendix J) that listed all district objectives.

Most important to the implementation of MBO in the district was the Management by Objectives Manual (see Appendix K) that guided the total operation. This manual was distributed to all staff members at the district orientation session in early September. This writer then conducted an inservice session (that described the contents and major points of the manual) at each of the nine district schools. Emphasis at each session was placed on the involvement of the school's entire staff in the execution of the identified objectives by each principal and associate principal. The inservice session was utilized to point out the interrelationships of the School Board's goals, Superintendent of School's objectives, central office objectives and the objectives at the building level (see page 6 MBO Manual Appendix K).

An important phase of the implementation of the system was the application of the "Supervisor Guide for MBO Review Session" (see page 9 MBO Manual Appendix K) utilized at two intervals during the school year. This instrument measured the degree of operational success or failure of each administrator's objectives during both semesters. Its purpose was to bring the supervisor and supervisee into close communication that allowed for an exchange of viewpoints on the strategies and action plans for the management objectives. An important feature during this exchange was an openness between individuals about operations in each administrator's area of responsibility.

This writer presented progress reports about the MBO system's implementation phases to the Superintendent and Board of Education at bi-monthly public sessions during the school year.

The district began the MBO dissemination phase during the fall of 1976. This was accomplished through the district newsletter (see Appendix L), participation in panel presentations by this writer at two national conventions (see Appendix M), and by distribution of the MBO manual to all school districts in the state of Delaware and other interested school districts in eastern United States.

Toward the close of the spring 1977 semester, all administrators completed the "Summary of Achievement of Performance Objectives" instrument (see page 10 MBO Manual Appendix K). This step in the MBO system provided a careful analysis of the year's MBO system's accomplishments and failures.

A resume of all district objectives was developed during the summer of 1977 (see Appendix N). This resume again related the management objectives and their evaluation directly to the Board of Education's district goals and basic skills mission statement. Copies of this instrument were distributed to all staff members.

This writer's memorandum dated August 2, 1977 to the administrative staff initiated the MBO program for the 1977-78 school year (see Appendix G - dated August 2, 1977).

Implementation Phase of Planned Program Budgeting (PPB) System:

Planned Program Budgeting (PPB) was fully implemented during the 1976-77 school year. This program was developed during the previous year under the guidance of a task force directed by this writer. During the spring of 1975, emphasis was placed on this sytem's development and implementation by the district's Board of Education with the passage of the resolution: "Be it resolved that the Board of Education and its administration are firmly committed to an ongoing study and implementation of the concepts of Management by Objectives and Planned Program Budgeting for its school operations."[9]

The entire staff was prepared for this program over a period of two years. Administrators were involved in the development of a PPB manual (see Appendix O) that provided detailed procedures for organizing the district's component parts of the total budget. Special conferences and staff workshops were conducted by the central office administrators so that operational questions and concerns were discussed. Program budgeting on the scale established by the district necessitated automated data processing. The number of accounts and their interrelations was too complicated to be handled by a manual accounting system. The district had its own IBM System 3, model 10, that prepared the PPB documentation. At all levels and operational areas, budgeted appropriations and expenses were organized into cost center, department, sub-department and expense categories.

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[9] Minutes of the Capital School District Board of Education, April 16, 1975, p 77.

Each budget plan was developed in a cooperative manner shared by school staffs and administrators. Employees at all levels of the school district provided input to the budget proposals.

The established PPB system enabled the district to accomplish the following:

- identify school district needs,
- arrange activities into an educational program structure,
- allocate human and fiscal resources to defined programs,
- recommend and project future educational program designs.

The operational PPB system provided the district's decision makers with financial information that summarized the cost of each program (e.g. K-12 art), cost of operating each school building (e.g. high school), and cost for specific items in budgets (e.g. salaries, textbooks, supplies).

Instrumentation for the system was standardized during the 1976-77 school year that included all budget preparation documents, computer generated forms, and financial reports (see Appendix P).

As the task force began its development of the Educational Program Audit (EPA) system, it had available for reference and guidance and operational program budgeting system that provided accurate information about financial and human resources for the district's educational and support programs.

Role of the Community Educational Committee (CEC):

The Board of Education established a procedure to secure increased community input about the operations of the schools during the development of the EPA system. This process was organized so that the Board and administration could draw upon citizen advice about long range planning and the identified areas of concern. This writer was assigned this responsibility during the fall 1976 semester.

Development of a Community Educational Committee (CEC) was a link to the plans for the establishment of the Educational Program Audit system since it provided another opportunity to open to staff and community an avenue of communication about our management systems approach. The district had taken the step toward greater accountability to our public and it actively sought this direct communication link.

To ensure that the district received a cross section of viewpoints, the following strategy was developed to initiate, develop and implement the Community Educational Committee (CEC) process in the Capital School District.

1. Board members and staff nominated possible participants to serve on the CEC (see Appendix Q). A list of potential participants was developed, and this writer conducted two inservice sessions for all persons interested in serving on the committee

(see Appendix Q). The major purpose of these sessions was to stress the rationale and role of the concept and to identify persons definitely to serve on the committee.

2. The Board of Education identified a representative group of 12 persons (to serve on the first study committee) from the entire pool of interested citizens/parents who were reflective of the geographic, racial, social and economic segments of the community (see Appendix R). The topic to be studied by this group was the "Image of the Capital School District."
3. This writer served as an ex-officio member of the group and facilitator for requested reports and interviews.
4. The members of the committee were requested to develop a document that would summarize their findings and recommended procedures and practices that related to the image of the district.

This writer maintained a series of Status Reports and minutes of the committee's work (see Appendix H). These documents included the preliminary findings of the committee, persons interviewed, and the survey instruments utilized to obtain community reflections about the topic.

The committee met during the period of February to June 1977 and developed a final report that was presented to the Board of Education (see Appendix S). This report was duplicated and distributed to all staff members and interested citizens. The district staff formulated a plan of action to implement the recommendations in the report.

Publication of this report coincided with the implementation of the EPA system. The CEC process was a step toward citizen involvement in the school system at a time of need for greater accountability. A major theme in the CEC report recommended that the district establish a system that provided the community and parents with evidence that the district was able to evaluate its educational and support programs. Educational Program Auditing was the answer to these recommendations.

Inservice Program for EPA:

As the task force proceeded with the work during the year, it was decided that a series of staff and Board of Education inservice sessions be initiated. This procedure was selected for two reasons. First, it ensured that staff members were aware of the proceedings of the task force and secondly, it provided an evaluation vehicle for the system's processes and implementation (see Appendix T).

The inservice sessions followed the meetings of the task force. This writer presented to the administrative staff the EPA recommendations developed by the task force. The staff was then requested to complete a coded evaluation instrument about that inservice session. The findings and results of these coded instruments were summarized for the task force's review in developing the next segment of the EPA system.

The same process was utilized with the district's Board of Education members. Following each presentation to the Board about the progress of EPA, a coded instrument was completed by this group's members and the results were summarized and reviewed by the task force.

Inservice workshops were provided for the district's Instructional Advisory Council and teacher curriculum coordinators. These sessions were information disseminating in nature and were not evaluated by these staff members. However, to ensure that the task force received the benefit of the reactions of these staff members, two or three task force members were present at these sessions to monitor and record any comments or suggestions.

Final Phase of EPA System Implementation:

During the spring semester, the district task force concurred on the major component parts of the EPA system and agreed that the implementation timetable was on schedule.

At the completion of the system's philosophy, process, and instrumentation, it was decided to conduct two pilot audit applications to ensure that the system was carefully implemented. The pilot audit teams' membership was drawn from the task force because they were trained in the process and instrumentation of EPA.

The task force utilized the following criteria to identify the programs for the pilot projects:

- -- Recently established programs that required review;
- -- Programs evidencing escalating cost factors;
- -- Programs that evidenced concerns about effectiveness;
- -- Programs that were involved in controversy;
- -- Programs that required audit procedures.

The task force selected the district's fifth grade reading program (recently established program) and the Capital Creative Contracting System (project that required a State of Delaware audit) for gifted children as the programs for the pilot applications. Personnel involved in the two programs and the middle school staffs were again provided an inservice program about EPA. The chairman of the EPA task force also provided inservice sessions about the pilot projects for the district's Instructional Advisory Council (8 teachers and 3 administrators), Curriculum Councils, Board of Education and members of the community (pilot reports - Appendix V, p. 12 ff).

During the pre-audit stage, teams prepared for the two pilot audits through review of existing curriculum guides, program objectives, and evaluation criteria. The teams developed a series of audit questions based on this document review and their personal knowledge about the pilot program curricular areas. In one of the pilot audits, the team conducted a preliminary interview with the program manager to determine the effectiveness of this aspect of the audit process.

The audit teams spent two full days at each of the programs and observed classes, interviewed staff/parents/students, conducted interviews with project administrators and building administrators. The audit teams conducted exit interviews with each program manager and provided a verbal report about their findings. The teams developed an audit report that was disseminated to the program managers, program personnel and central office personnel for their review.

The task force reviewed the pilot project audit reports, and concluded that the applications proved a valuable full test process and that the system was ready for recommendation to the Board of Education. The task force recommended the following EPA process:

-- Select programs to be audited: Prior to the opening of the school year, the programs to be audited were identified. This involved discussions with the district staff and was guided by the need to review new programs, program costs, concerned programs, controversial programs, and federal regulations. Audits were scheduled during three time periods during the school year. This process provided proper staff assignment and, most importantly, proper review of findings and adoption of recommended changes.

Person Responsible for this Stage:
Superintendent of Schools

-- Select EPA Audit Team: The Audit team was selected from the district's administrative and instructional staffs and chaired by an administrator. There were three to five persons on the team, and these persons were not directly involved with or responsible for the projected audit process.

Person Responsible for this Stage:
Assistant Superintendent of Schools

-- Prepare Program Audit Guide: This instrument outlined the program's description, objectives, and evaluation criteria (see Appendix A). Copies of this completed form were sent to all audit team members prior to the audit and served as the introduction to the program's operation and stated objectives. Members of the audit team requested an interview with the program manager for clarification of items on EPA Form #1 prior to the actual audit.

Person Responsible for this Stage:
Program Manager

-- Conduct Program Audit: At this stage of the process, the internal audit team conducted interviews with the program manager, staff, pupils, and parents; observed classes; reviewed all available program literature, test results, and other documents; and any other audit procedures. This phase took from one to three days.

Person Responsible for this Stage:
Audit Team Chairman with Audit Team

-- Prepare the Educational Program Audit Report: This report summarized the total audit process, and its major sections were an introduction to the report; reviewed the program information; audit procedures utilized; and the findings and recommendation section. The first draft of this report was reviewed by the program manager and audit team during the exit interview and determined the accuracy of findings. The program manager was responsible for the dissemination and review of the audit report to the program staff.

Person Responsible for this Stage:
Audit Team Chairman

-- Preparation of a Management Letter in Response to the Audit Report: The program manager responded to the audit report's findings and recommendations and ensured that program personnel had an opportunity to present opinions or conclusions.

Person Responsible for this Stage:
Program Manager

-- Dissemination of the Audit Report and Management Letter: Copies of those reports were forwarded to the Assistant Superintendent for review, clarification or additional documentation.

Person Responsible for this Stage:
Audit Team Chairman

-- Dissemination of Audit Information: Reports were submitted to the Superintendent of Schools for his review and discussion with members of the Board of Education. The Superintendent of Schools was responsible for the preparation of "Executive Summary Reports" that outlined the audit's findings and recommendations and any possible courses of action that were planned.

Person Responsible for this Stage:
Superintendent of Schools

Another important step was the development of a glossary of terms describing the EPA system:

- Educational Program: School district program of instruction at a particular grade level, area of specialty, student need (e.g. Fifth Grade Reading, Health Program, Industrial Arts, Physical Education, Learning Disability Program, etc.).
- Educational Program Audit: Evaluation process to determine the effectiveness of educational programs and attainment of objectives.
- Program Manager: Administrator assigned authority and responsibility for an educational program.
- Internal Auditor: District staff member (administrator or instructor) assigned to audit team.
- Audit Team Chairman: Administrator assigned authority and responsibility to direct an audit of a district educational program.
- Program Audit Guide: Instrument completed by program manager that outlined a program's description, objectives, and evaluation criteria.
- Program Audit Report: Instrument completed by the audit team chairman that outlined the

program narrative, audit procedures, and the findings/recommendations of the team.

- Management Letter: Instrument completed by the program manager that responded to the audit team's findings and recommendations.
- Executive Summary Report: Developed by the Superintendent of Schools as a resume of the audit team's report. This report was disseminated to the total staff and was a document that was distributed to community members.

During the spring of 1977, the task force wrote a draft of the EPA manual which was distributed to the administrative staff and Board of Education for their review. This writer conducted an inservice program for each group that highlighted the operational features of the program. This preparation step was very important because it again emphasized the involvement of many staff persons in the system's development and implementation in the district. Administrators and members of the Board were encouraged to communicate their reflections about the draft manual to the members of the task force. Members of the Board were provided another opportunity to evaluate the proposed system on an instrument included with the draft manual.

The final draft of the manual was presented to the Board of Education at its July 27, 1977 meeting, and the members formally adopted the EPA system: "Mr. Goate' reported on the Educational Program Audit EPA System which is the last phase of the district management systems to be initiated. It was moved by Mr. Hall that the EPA program be implemented during the 1977-78 school year. The motion was seconded by Mr. Bass and approved 4/0."[10] (see Appendix U).

EPA Became an Operational System:

Following the adoption of the system this writer initiated the implementation process for the 1977-78 school year. The manual was printed in the district media shop (see Appendix V) and distributed to all administrators and the members of the Board of Education.

Inservice sessions were directed by the Assistant Superintendent of Schools for all administrators in late August. Emphasis at these sessions was placed on the fact that every administrator would be involved in the system as an audit team member during the 1977-78 school year. Building administrators were then assigned the responsibility of conducting EPA inservice workshops at each school. All staff members were given copies of the EPA manual at faculty meetings in early September.

The next step involved the identification of the educational and support programs to be audited during the 1977-78 school year.

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[10] Minutes of the Capital School District Board of Education, dated July 27, 1977, p. 06.

Staff members were requested to nominate programs and to provide a rationale for the recommendation (see Appendix W). A list of recommended programs was given to the Superintendent of Schools (see Appendix X), and he selected the following programs that would be audited during the first audit phase in October/November 1977:

High School English-Grammar Program
Middle School Foreign Language Program
Spelling Program
Buildings and Grounds Support Program

Announcement of selected programs was made to the Board and staff and communicated to the local newspapers.

Educational Program Auditing (EPA) was operational and provided the school district with the management system to plan the most effective use of available resources. The district had established operational MBO and PPB systems that provided careful development of needed resources. The addition of an EPA system linked resource allocation to effective utilization and this was the major step toward an accountability program.

Chapter Four - Evaluation of the Practicum

This practicum's evaluative data were comprised of analyses of survey instruments that measured the growth in EPA knowledge of district administrators and members of the Board of Education and members of the task force, a community educational committee survey instrument, and a survey instrument sent to school district administrators in the state of Delaware. These analyses related directly to the practicum's objectives:

-- Research and develop a model Educational Program Audit (EPA) system in the Capital School District during the 1976-77 school year that provided an objective method of evaluation of curricular/instructional programs to determine cost effectiveness and achievement of program goals and objectives.

-- Institute a pilot Educational Program Audit in the Capital School District to evaluate the designed EPA model prior to implementation of the total system during the 1977-78 school year.

-- Develop a model Capital School District Long-Range Planning System as part of the EPA process.

-- Disseminate the model EPA system to all 22 school districts in the state of Delaware for their review and possible adoption.

-- Implement the MBO/PPB models during the 1976-77 school year that were developed during the 1975-76 school year.

Analysis of EPA System by Task Force Members:

Utilization of the task force approach to the development and implementation of the EPA system provided this writer with an evaluation process for the EPA system. During the 1976-77 school year, a segment of the implementation strategy was to ensure that the task force members knowledge about EPA increased and that members recommended the system's adoption. The task force met every six to eight weeks during the 1976-77 school year and was responsible for the development of the component parts of the EPA system. Members evaluated each segment of the system prior to its application or dissemination to the staff. The task force members participated in all administrative EPA inservice workshops and provided formative evaluations about the EPA system at each meeting. The evaluation instruments completed by the district administrators who participated in EPA workshops were another evaluation resource for the members of the task force. Each member of the task force maintained a file of EPA minutes that summarized meeting accomplishments and provided an evaluation procedure at each development step.

Members of the task force participated in the pilot application of the proposed EPA system during the spring semester. This process provided the task force members with a direct application experience of the proposed system. The members met with the administrative and instructional staffs of the programs in the pilot projects (Fifth Grade Reading and Capital Creative Contracting System) and received staff evaluations about the applications. This information was part of the task force's evaluation minutes and was used to make final program modifications prior to the EPA system's recommendation to the Board of Education.

At the conclusion of the development of the EPA system and prior to its adoption by the Board of Education, members of the task force completed an evaluation instrument (see Appendix Y). Analysis of the sections of this instrument revealed:

PART I - During the development and implementation stages of our EPA system, my personal growth in knowledge and understanding about this process can be described as:

	Responses
My knowledge and understanding about EPA increased greatly during our study.	5
There was some growth in my EPA knowledge and understanding.	1
There was a small growth in my EPA knowledge and understanding.	0
My knowledge and understanding about EPA did not increase.	0

TASK FORCE MEMBER COMMENTS: "Enthusiastic about the program."

"Sessions with Dr. Hartley were valuable."

ANALYSIS: Five of the six respondents indicated a "great increase" in EPA knowledge and understanding from the time of the system's first stage of development until implementation of EPA in the district. This indicated the success of the inservice sessions and involvement of the task force members at each phase of the development and implementation of the system.

PART II - At this point of implementing our EPA system, I rate its value to our district as follows:

Our district will benefit greatly from the EPA system.	We will gain value from the system.
Responses	Responses
3	3
Some benefit will take place.	No value will be gained from the EPA system.
Responses	Responses
0	0

TASK FORCE MEMBER COMMENTS: "We now have a vehicle (EPA Manual) which can be used to evaluate any of our programs. Weaknesses and curriculum needs can be identified with the system."

"If done properly and with much positive criticism, it ought to become a useful tool."

"The extent of the gain will depend on how it is implemented and followed up."

ANALYSIS: All respondents believed that the district would "benefit greatly" or "gain value" from the EPA system. This was another indicator by the task force members that the positive rationale and philosophical foundation of the EPA system would show value to the district.

PART III - I describe our task force strategy in developing and implementing Educational Program Auditing (EPA) as follows:

Excellent Procedure	Good Procedure
Responses	Responses
5	1
Fair Procedure	Poor Procedure
Responses	Responses
0	0

TASK FORCE MEMBER COMMENTS:

"Thoroughly enjoyed the whole thing."

"Much of the success is due to the excellent leadership shown (Hartley and Goate').

"This means that I felt comfortable with the procedures and satisfied with the outcome."

ANALYSIS: There was strong endorsement of the task force approach and the emphasis upon a team approach to the establishment of management systems.

PART IV - Please add any comments, suggestions, or advice about any facet of the EPA system which you believe assisted our task force or district during the 1977-78 school year.

TASK FORCE MEMBER COMMENTS:

"Sorry to dwell on this, but we must devote time to train auditors."

"Move slowly. Use EPA task force members as committee chairmen. Don't evaluate too many programs the first year. Be sure teaching staff in each area selected for evaluation understands the process before evaluation begins."

"I think the crucial point is whether process or product is going to be the paramount index of growth/success."

"What I would like to see during the year:

1) Meeting of task force at end of August to plan for the year.
2) Each administrator in the district be assigned 2 audits--the first under the leadership of a task force member. This would establish their confidence. If 3 sessions are planned, the following schedule can be employed.
    a. Administrator X assigned to a team and observe work of task force member.
    b. Administrator X then becomes associate chairman and learns

"chairmanship" under
guidance of a task force
member.

c. He solos as chairman.

Result 27 'experts' come June, 1978."

ANALYSIS: The task force members cautioned a slow and careful implementation process and timetable. Again, evidence was provided about the value of the new system.

Utilization of the task force approach provided a careful development and implementation process. Analysis of the responses on the survey instrument revealed personal growth in EPA knowledge and in the value of the system to the school district.

Analysis of Administrative EPA Inservice Workshops:

As the task force developed the Educational Program Auditing system, it was important to ensure that the administrative staff be informed about the task force's progress and recommendations. It was decided that inservice workshops be utilized as the process to accomplish this important task. Responsibility for this role was assigned to the Assistant Superintendent of Schools who served as chairman of the task force.

Following each inservice session, this writer disseminated a survey instrument to the administrative staff to determine reaction to the EPA materials and to measure the growth of the administrators' knowledge about program auditing. A coding system was utilized (see Appendix Z) so that a maximum number of candid responses could be received. In this manner, the task force was able to review and utilize all responses without revealing confidences or identifying individuals. The coding system was also a process to contact administrators who had not returned survey instruments when first requested.

Copies of the overhead projector presentation materials utilized during inservice sessions were attached to all survey instruments as a reinforcement device.

Analysis of the final inservice sessions showed that the administrative staff evaluated the system's development in positive terms and benefitted from the process in their understanding and knowledge about EPA:

FEBRUARY INSERVICE SESSION

PART I - The presentation about Educational Program Auditing (EPA) increased my knowledge about this management system.

Knowledge Increased Greatly	Some Knowledge Gained
Responses	Responses
6	10
Little Knowledge Gained	Not Sure
Responses	Responses
2	0

ANALYSIS: Thirty-three (33%) percent of the respondents indicated that "knowledge increased greatly" and was acquired as a result of the inservice session and fifty-six (56%) percent received "some knowledge" gain. Eleven (11%) percent indicated a "little knowledge" gain.

PART II - Duplicated below is a copy of the overhead slide utilized to review the rationale for our developing EPA. Would you please evaluate these rationale criteria so that our task force will be able to determine the relative importance of our rationale ideas.

RATIONALE FOR DEVELOPING EDUCATIONAL PROGRAM AUDITING (EPA)

	STRESS STRONGLY	STRESS SOMEWHAT	DO NOT STRESS	NOT SURE
	Responses			
1. Improvement of Instructional Learning	1. 17	1. 1	1. 0	1. 0
2. Quality and Quantity of Information	2. 17	2. 1	2. 0	2. 0
3. Describe accomplishments to parents, Boards of Education	3. 10	3. 7	3. 1	3. 0
4. Recommendations for improvement (post audit)	4. 17	4. 1	4. 0	4. 0
5. More explicit program objectives	5. 6	5. 6	5. 5	5. 1
6. Better teaching methodology	6. 17	6. 1	6. 0	6. 0
7. Better evaluation criteria	7. 17	7. 1	7. 0	7. 0
8. Increased curriculum involvement by staff	8. 5	8. 9	8. 4	8. 0
9. Examination of instructional materials	9. 10	9. 8	9. 0	9. 0

Response chart continues on next page.

RATIONALE FOR DEVELOPING EDUCATIONAL PROGRAM AUDITING (EPA) (cont.)

	STRESS STRONGLY	STRESS SOMEWHAT	DO NOT STRESS	NOT SURE
		Responses		
10. Improved K-12 program articulation	10. 4	10. 7	10. 7	10. 0
11. Encourage innovation (planned change)	11. 10	11. 8	11. 0	11. 0
12. More objective external review of programs	12. 7	12. 3	12. 8	12. 0
13. Determines if Board goals are being achieved	13. 7	13. 7	13. 3	13. 1
14. Improves program management at all levels	14. 17	14. 1	14. 0	14. 0

ANALYSIS: Ninety-four (94%) percent of the respondents indicated that the system should strongly stress the following rationale:

Improvement of Instructional Learning
Recommendations for Improvement
Quality and Quantity of Information Dissemination
Better Teaching Methodology
Better Evaluation Criteria
Improved Program Management

Fifty-five (55%) percent of the respondents indicated that some stress be placed on the following rationale:

Encourage innovation (planned change)

Examination of instructional materials

Describe accomplishments to parents and staff

PART III - The major theme, "Improvement of Instruction", was suggested as the overall philosophy to guide implementation of Educational Program Auditing (EPA). Would you please evaluate this suggested theme.

Agree Responses	Disagree Responses	Not Sure Responses
17	1	0

Ninety-four (94%) percent of the respondents agreed that the major theme for the development of EPA should be "Improvement of Instruction." The administrators' endorsement of the theme selected by the task force reinforced the positive goal of the EPA program.

PART IV - Our strategy will involve a pilot application of the eventually developed EPA system. Our task force has identified the Capital Creative Contracting System (CCCS) and our Fifth Grade Scott-Foresman Reading Program as the pilot programs. Would you please react to these suggested programs and suggest possible other pilot application areas.

	Agree with Selection Responses	Disagree with Selection Responses
Capital Creative Contracting System	15	3
Fifth Grade Reading Program	18	0

Eighty-three (83%) percent of the respondents agreed with the choice of the Capital Creative Contracting system for a pilot application and one-hundred (100%) percent agreed with the selection of the Fifth Grade Reading Program.

This was an endorsement of the task force's selections for the important pilot project stage of the practicum.

PART V - Our task force developed a proposed Program Audit Guide. Please evaluate this proposed instrument.

	Yes Responses	No Responses	Not Sure Responses
1. Understand purpose of this instrument.	18	0	0
2. Understand purpose of sections of the instrument:			
a. Program Description	18	0	0
b. Program goals/ objectives.	18	0	0
c. Evaluation criteria.	18	0	0
d. Pre-audit review.	18	0	0

One hundred (100%) percent of the respondents understood the purpose and sections of the Program Audit Guide that outlined the required data developed by the Program managers.

PART V - A series of questions was developed to answer possible concerns about our implementing EPA. Do you believe this process would be valuable to share with staff, Board of Education, and others as we develop our program?

Yes Responses	No Responses	Not Sure Responses
17	0	1

Ninety-four (94%) percent of the respondents stated this process would be valuable because the questions had been of assistance to administrators during the inservice sessions preliminary to this analysis.

PART VI - Please indicate any other comments or suggestions you want about our proposed Educational Program Audit (EPA) system.

- "Something that has been needed in our district."
- "I would like to become involved in this kind of program."
- "This should point out areas of curriculum that do not serve student needs."
- "Must be tied to our instructional objectives and curricular goals."
- "I still need to learn more about EPA."
- "Auditing is a tricky business and training is absolutely necessary."
- "Need inservice work on continual basis."
- "Person(s) responsible must be identified for program."

ANALYSIS: These statements were positive in the belief that EPA would assist the district and that careful inservice training of staff was needed. No administrator responded to this part of the instrument in a negative manner.

MARCH INSERVICE SESSION

PART I - As a result of the session, how would you now evaluate your knowledge about our Educational Program Auditing (EPA) management system.

Knowledge Increased Greatly	Some Knowledge Gained
Responses	Responses
9	4
Little Knowledge Gained	Not Sure
Responses	Responses
1	1

Sixty (60%) percent of the respondents indicated "great EPA knowledge" increase and another twenty-six (26%) percent, "some more knowledge gained." This data showed a continued administrator growth in knowledge and understanding about the EPA system.

PART II - Please evaluate the themes and explanatory remarks presented during the visual segment of the session.

1. Background of Educational Program Auditing system - Slide One.

Greatly Clarified EPA History	Some Knowledge Gained
Responses	Responses
9	6

Little New Knowledge	Not Sure
Responses	Responses
0	0

2. Basic assumptions for Program Auditing - Slide Two.

Greatly Assists with EPA Organization Understanding	Somewhat Assists with EPA Organization Understanding
Responses	Responses
10	5

Little New Knowledge	Not Sure
Responses	Responses
0	0

3. Definition of Terms - Slide Three.

Greatly Clarifies EPA Terminology	Some New Knowledge of Terminology
Responses	Responses
10	5

Little New Knowledge	Not Sure
Responses	Responses
0	0

4. Program Auditing and the 3 E's - Slide Four.

Greatly Clarifies Rationale For EPA	Some New Knowledge About Rationale
Responses	Responses
9	6
Little New Knowledge	Not Sure
Responses	Responses
0	0

Sixty (60%) percent to sixty-six (66%) percent of the respondents indicated that the inservice presentation materials "greatly clarified" EPA data. The remaining respondents indicated "some new knowledge" gained about the system. This data indicated that the reinforcement process for the system's major segments was valuable and resulted in increased EPA knowledge by the administrative staff.

PART III - We have stressed that EPA will be directly linked to the Management by Objectives (MBO) and Planned Program Budgeting (PPB) systems. That section of the inservice session devoted to this theme could be evaluated as follows:

Clearly Presented This Relationship	Somewhat Presented Relationship
Responses	Responses
12	3

Still Confused About This Relationship	Not Sure
Responses	Responses
0	0

Eighty (80%) percent of the responses indicated that the link of EPA to MBO and PPB was "clearly understood." The objective to develop this link of MBO/PPB to EPA was accomplished and became an important recommendation to the Board of Education at the point of implementation.

Emphasis had been placed on increased administrator knowledge about EPA during the development stage of the practicum. Analysis of the inservice survey instruments showed that this was accomplished and that the system was ready for the pilot applications.

Analysis of the Community Educational Committee Concept:

The Board of Education established a committee to secure increased community input about the operations of the schools during the development of the EPA system. The objective of the committee's work was to assist the district in its long range planning and the resultant areas of concern. The process was a direct link to the establishment of the Educational Program Audit system because it provided another opportunity to open to staff and community an avenue of communication about our management systems approach. Analysis of the Community Education Committee process and the experience of the members of this group was undertaken at the conclusion of the group's assignment. Eight members of the committee (membership of twelve) responded to the instrument and provided the following evaluation of this new procedure to secure community input to the operations of the school system.

PART I - Would you please evaluate the general idea of the CEC system as established in the Capital School District.

Responses

6	Very valuable procedure
3	Valuable procedure
0	Some value in procedure
0	No value in system

COMMENTS BY RESPONDENTS:

"The idea has considerable merit because it affords citizens in the community an opportunity to study and contribute input in the educational system within a limited time frame."

"Gives different people a chance to communicate about problems in education. Good exchange, good input."

"I found the general public would come forward and speak to us as a committee or on a one-to-one basis, where they wouldn't give their views to the school board, or school employees."

"Can backfire if recommendations aren't followed and if committee members and staff aren't well informed about the benefits of the committee's work. Since most recommendations would be easy to do

> if district had more staff, you might want to give a clearer orientation to all committees, showing who does what and how hard it is to get more staff: the problem, I think, is to fix on priorities: get most important work done efficiently by existing staff."

ANALYSIS: It was the majority opinion of these members that the CEC system concept was "very valuable," and the comments added more evidence that this procedure allowed community members to present ideas and give opinions to the Board of Education and administration.

PART II - Would you please indicate your personal rating and comments about your group's endeavor in its study of the Capital School District's image.

Process that was utilized to achieve our goals during the study:

Responses	
5	Very successful
3	Successful
0	Fair
0	Poor

COMMENTS BY RESPONDENTS:

> "The group was well meaning and anxious to do a complete and satisfactory report and quite free of personal bias. A tendency did occur at times to make too many asides from the subject under discussion, injecting personal experiences to a point of being redundant."

> "Because of the nature of image, our group found it very hard to stay on the subject. We wasted much time trying to cure the ills of the district."

> "Many hours of work went into our final report. It took 3 to 5 meetings to get on the correct path."
>
> "We had a group of about seven who attended most meetings and really put a lot into the committee and were sincere. I still think it was all worthwhile and would be willing to work on another committee."
>
> "I may be speaking with a personal bias, but I think the district benefitted from the luck of the draw: all-- nearly all-- members were well intentioned and willing to work, but we did rely on a few persons to get us organized, and without them, well, who knows? It could have been better, but more likely the group would have been less efficient."

ANALYSIS: Their assignment was a difficult one because the topic was the district's image. The group's analysis tended toward the "successful" and "very successful" end of the rating scale. It was evident that the amount of work placed within this assignment was too great and that organizational matters complicated the direction of the study.

PART III - Personal evaluation of the Image Report:

Responses

5	Document and its recommendations will prove very valuable to the district.
3	Document and its recommendations will assist the district.
0	Document and its recommendations will provide some assistance to the district.
0	Document and its recommendations will provide little value to the district.

COMMENTS BY RESPONDENTS:

> "The report is quite comprehensive and places responsibility on all segments of the community. Its effectiveness will be determined by the way in which its recommendations are carried out and sustained over a prolonged period."
>
> "It will only be as good as the administration and Board want it to be. The Board is an elected group and we can keep on them to see what changes are made."
>
> "There was a lot of thought and work put into this report, and I truly believe that those things we did report on were of most importance and therefore carried out, and will prove to be of most value to those involved and the district."
>
> "True, the Board and administrators are willing to listen to outsiders, even outsiders who know little about the real workings of the district. Main value of this report, I think, is that it calls for changes in spirit and attitude, rather than for adding staff and spending more money. These are, or should be, within the reach of district officials."

ANALYSIS: The members of the committee were very positive in their evaluation of the image report. It was a strong indicator that their efforts resulted in recommendations that had potential for improvement in district operations.

SUMMARY: Review of the instrument's sections requesting comments about the CEC organization and suggested ideas for future operations contained the following comments:

> "I think we all ended up thinking more highly of the work of the district staff and appreciating the good qualities of the schools. It's a noble idea."

> "Thanks again for the opportunity in
> serving on this committee. It was a
> great value to me in finding the thinking
> that goes on both sides of the fence."

Members of the administration and Board of Education met with the CEC membership, and it was agreed that the foundation and implementation of this process was most successful and provided an excellent means of communication with the community. The committee report (see Appendix S) provided a detailed analysis about the image of the district and became a data bank for future studies. The committee successfully accomplished its task, and the process provided a link between the community and the schools during a time when greater accountability from the educational system was demanded by the public.

Analysis of MBO Implementation:

Management by Objectives (MBO) was implemented as an operational management system during the 1976-77 school year. A long range planning process was an objective of the Board of Education and administration. The district established a series of goals that were to guide the school district during a three-year period of time (see Appendix B). MBO was identified as the management system to accomplish this process. The MBO manual of operations (see Appendix K) had guided the implementation process, and the MBO booklet (see Appendix J) publicized all operational district objectives.

At the conclusion of the 1976-77 school year, a series of supervisor/supervisee conferences were conducted that outlined the accomplishments of the MBO system. These facts were summarized and presented to the Board of Education (see Appendix N). The members of the Board recommended continuation of the system and adoption of successful objectives as operational practices during the 1977-78 school year.

Analysis of EPA Pilot Programs:

This writer utilized the review services of the Planning Research and Evalution (PRE) division at the State Department of Public Instruction to critique the final draft copy (see Appendix AA). These services proved most valuable to the task force because a major function of this division was the external audit of school district local and federally funded educational programs. Dr. Wilmer Wise, PRE Director, and Dr. Chester Freed, his associate, met with our task force and provided a critique about the proposed EPA system prior to the pilot applications.

At the completion of the two pilot applications of the proposed system, the task force met and analyzed the findings. Six members of the task force served as audit team members and were responsible for the supervision of the audit, completion of the audit report, and dissemination of the findings and recommendations to the staffs involved in the Fifth Grade Reading Program and Capital Creative Contracting System. The audit teams conducted exit interviews with all program personnel. The teams reported the highlights of these discussions to the task force. The task force utilized these findings to make further refinement in the EPA instrumentation and processes prior to recommended adoption to the Board of Education.

Analysis of Planned Program Budgeting (PPB) System Implementation:

The Capital School District budget was developed entirely along PPB guidelines during the 1976-77 school year. All fiscal operations in the district were organized according to the district's PPB manual (see Appendix O). Cost center managers developed the operational budgets in conjunction with instructional and support staffs. The district's I.B.M. System III Model 10 computer provided budget organization documents that ensured careful cost center budget development. These steps led to the organization of the district's proposed budget for review by the Board of Education.

A series of budget central documents generated by the district computer included a district fiscal report, local object summary report, cost center summary report, and a program summary report.

Emphasis was placed on a system that provided the staff and members of the Board of Education with budget data that organized budget costs along educational program lines. Successful implementation of PPB provided a management system that guided the allocation of human and financial resources (see Appendix O). This accomplishment was a foundation base for the Educational Program Auditing system.

Analysis of the EPA Role of the Board of Education:

Members of the Board of Education performed the important role of adopting the Educational Program Auditing system in the district. Application of an EPA inservice program for Board members was undertaken throughout the year. This procedure ensured that each member of the Board was kept informed about the development stages. Members then evaluated the process to provide data that measured each member's growth in knowledge about the EPA system. All Board evaluation responses were coded so that they could be reviewed by the task force members without revealing confidences and served as another evaluation technique at each development stage (see Appendix BB).

At the end of the Fall semester, it was necessary to evaluate the degree of knowledge of Board members about program auditing at that point in the system's development. A letter briefly explaining the proposed system was sent to all Board members, and it was accompanied by a survey instrument that requested evaluation of each person's knowledge concerning program auditing.

Part I

I am very knowledgeable about the program auditing concept.	I have some knowledge about program auditing.
Responses	Responses
0	1

I have a little knowledge about program auditing. Responses	I have no knowledge about program auditing. Responses
3	1

ANALYSIS: Board member responses revealed that the majority of the Board members had little or no knowledge about educational program auditing at the beginning of the program's development.

A series of inservice sessions was then initiated during the Spring semester. A presentation about the Educational Program Auditing (EPA) took place at the March 30, 1977 public Board session. The main objective of this presentation was to add to the EPA knowledge of each member of the Board of Education. It also provided the opportunity to present to the staff and community members a status report about the objectives, instrumentation, and EPA process.

Analysis of the Board members responses on each section of the March evaluation instrument revealed the following data:

PART I - As a result of last night's session, how would you evaluate your knowledge about our Educational Program management system?

Knowledge Increased Greatly Responses	Some Knowledge Gained Responses
0	5

Little Knowledge Gained	Not Sure
Responses	Responses
0	0

ANALYSIS: All Board members indicated that this inservice program increased their knowledge. This was an important step in the evaluation of this practicum's objective which indicated that members of the Board of Education would experience a growth in EPA knowledge to assist them in the adoption of the system. Written comments by the Board members on this part of the instrument indicated that they benefitted by the presentation and that they desired more knowledge about EPA.

PART II - Overhead Slide #1 - "Total Management System" described our linkage of EPA to MBO/PPB/Curriculum Guides. Would you kindly evaluate the rationale presented to explain this total system development (see Appendix CC for copies of slides).

Clearly Understand Rationale	Understand Rationale	Require More Information
Responses	Responses	Responses
1	4	0

ANALYSIS: The purpose of this segment of the presentation was to ensure that the Board members understood that EPA was part of a total management system. All Board members indicated in their responses that this sytem was understood and, most importantly, the fact that EPA provided a process/product to evaluate the effectiveness of other portions of the total management system.

PART III - Overhead Slide #2 - Educational Program Audit." Would you please evaluate slide #2 as a descriptor of an EPA system.

Greatly Clarified My (EPA) System Understanding	Is Somewhat Helpful In Clarifying EPA	I Require More Information
Responses	Responses	Responses
4	1	0

ANALYSIS: Four Board members responded that this segment of the program "greatly clarified" their understanding of the system and one found it "somewhat helpful." The purpose was to stress that EPA was a process to secure output evaluation about the success of our educational programs.

It was a reinforcement of the link of our input factors (finances, staff, resources) to EPA output (program effectiveness) as the process to secure greater program accountability.

PART IV - Overhead Slide #3 provided you with a list of rationale for developing an EPA system in our district. We are attempting to determine which of these, in your judgment, should receive greater emphasis during the program's development.

ANALYSIS: As the task force identified the rationale for the EPA system, it was necessary to secure opinions about those items that should be stressed during the developmental stage. All Board members wanted the task force to "strongly stress":

Improvement of Instructional Learning

Recommendations for Improvement (post-audit)

More Explicit Program Objectives

Better Evaluation Criteria

Increased Curriculum Involvement by Staff

Four of the five Board members wanted the task force to "strongly stress":

Improved Program Management at all Levels

Improved K-12 Program Articulation

This writer shared these rationale with the task force members prior to the pilot applications to reinforce the positive nature of the EPA system's analysis of programs.

Analysis of the Board responses to the system rationale showed that the items that stressed "improvement" were given greater frequency.

PART V - Overhead Slide #4 described the "Stages of an EPA System." Would you please describe your impression about the description that was provided those present when I explained the points listed.

ANALYSIS: The Board members interpreted this segment of the presentation as a stress upon needed stages in the EPA system. This part of the inservice session emphasized that audits had to be carefully planned and implemented so that all persons involved were aware of the EPA system's major emphasis and purpose to improve instruction. Board members indicated that the post audit phase was vital because audit summary reports were presented to the Board of Education.

PART VI - Overhead Slide #7 - "Capital School District Program Audit Guide" was our first draft of an instrument that was used by program managers in developing a pre-audit for an audit team. Would you please evaluate this segment of the presentation.

Clearly Understand Purpose of Guide	Somewhat Understand Purpose of Guide	Require More Information About This Guide
Responses	Responses	Responses
4	0	1

ANALYSIS: Four of the five Board members indicated that they "clearly understood" the Audit Guide and another member required more information. An important point raised by the Board members during this presentation was that our system should not generate unnecessary paperwork.

PART VII - Requested that Board members provide our task force with any suggestion/counsel about how assistance/ information could be developed to assist the Board in the evaluation of this system prior to its adoption.

LISTED COMMENTS:

> "I feel as the first phase information becomes available I will have a better idea of purpose, procedure, goals, etc. I will then be better prepared to make some judgements and recommendations."
>
> "Any management program as extensive as that which we are attempting in Capital School District must have a series of 'control points' which ensure that each phase is being properly implemented."
>
> "I would suggest we set aside approximately one hour between now and May during our regular scheduled meeting for another briefing and exchange on this subject."
>
> "Would like to know cost factor, if any."
>
> "How will your overall program be affected by our present budgetary status?"

ANALYSIS: The Board members requested carefully developed inservice sessions. An important point was raised about "control points" that ensured proper implementation. The fact that two Board members raised budget implications required it be addressed at the next session. It was evident that the Board members clearly understood that this was a major phase of our management system and they wanted all aspects of EPA carefully developed.

SUMMARY: Analysis of responses to the total instrument showed that there was a definite growth in the EPA knowledge of all Board members. The fact that they wanted more knowledge about certain facets of the program was desirable. They wanted the system's task force to stress positive factors about the EPA system and to carefully involve all district personnel.

On June 10, 1977, this writer presented another EPA inservice session to the members of the Board of Education. The main purpose of this presentation was to provide an update of the work of the EPA task force and to request that each Board member evaluate the draft of the EPA manual.

Analysis of the Board members responses on each section of the evaluation instrument used to evaluate the EPA manual and system revealed the following:

PART I - My overall evaluation of this manual can be evaluated as indicated:

Review of this manual has greatly increased my knowledge of EPA.	Review of this manual increased my knowledge of EPA.	Review of this manual provided little new knowledge of EPA.
Responses	Responses	Responses
0	5	0

ANALYSIS: All Board members indicated that their knowledge about EPA had again increased. This indicated continued growth in EPA knowledge and understanding. This point was very important because understanding of the system was vital to the Board's formal adoption of the EPA system.

PART II - Please evaluate your knowledge gained about the sections of the proposed EPA manual:

	Clearly Understand this Section	Received Some Knowledge	Section Should be Revised
		Responses	
a. Introduction to EPA	3	2	0
b. Purpose of the EPA	4	1	0
c. Capital School District Implementation of EPA	3	2	0
d. Rationale for EPA	4	1	0
e. EPA Pilot Program	2	2	1
f. EPA Instrumentation	3	2	0

ANALYSIS: The "purpose" and "rationale" sections were evaluated by the Board members as having provided the clearest information about EPA. The majority of the Board members indicated that the "introduction, purpose, and instrumentation" sections were clearly understood. The pilot application section was evaluated as "clearly understood or provided some information," but one member of the Board indicated that it should be revised to maintain a consistent format. Overall, the data was positive, and the members knowledge about the sub-sections had increased.

PART III - Since the first discussions about the Educational Program Audit (EPA) system to the present date, it is my evaluation that:

The program of EPA inservice and presentations clearly provided me with the knowledge and understanding to recommend the system's adoption in our district.	There are still areas of knowledge that require more inservice and discussion before adoption of the total EPA system.	There are some serious gaps of knowledge that require extensive inservice and explanation before the system can be adopted.
Responses	Responses	Responses
3	2	0

BOARD MEMBER COMMENTS:

> "The EPA system provided management with the tools that are necessary to determine the quality of the Educational Programs that are being administered."
>
> "I fully understand the necessity of having a program such as EPA in order to evaluate the success (or lack of it) of our MBO and PPB programs."
>
> "I would have preferred to have a full meeting with the task force committee for more dialog. In most instances, these reports were presented in somewhat of a haste. Please accept this as constructive criticism. This document is a valuable tool to our district."

ANALYSIS: The majority of Board members were prepared to vote for adoption of the system in July, 1977. One member indicated that he might require more interpretation about the system but still felt it was a valuable tool for the district. The last Board member indicated that he required more information before voting for adoption. This point was discussed with the task force members, and this writer ensured that the final draft copy was carefully presented to the total Board for complete review and discussion at the next public session.

PART IV - My evaluation of the draft reports concerning the pilot applications (Fifth Grade Reading and Capital Communicative Contracting System) can be categorized as follows:

The drafts present a clear and useful audit report that will prove valuable in the system's final development and implementation.	The reports are clear but I would request more clarification about some sections of the report.	I would evaluate these drafts as not clearly presenting an audit report and suggest needed revisions before the final draft outline is presented for adoption and implementation.
Responses	Responses	Responses
3	2	0

BOARD MEMBER COMMENTS:

> "I would suggest that the report format be standardized so that the findings of the audit might be compared to other audits

> to point out consistencies of and or factors within the district."
>
> "The EPA system in itself is an excellent system. It motivated Board members to become more knowledgeable regarding educational programs."
>
> "I want to ensure that teachers will be used to a greater and greater extent when evaluations of programs are done. There is some feeling that they are not being considered."
>
> "The total program looks very good and should be a valuable tool."

ANALYSIS: Three members clearly understood the pilot project reports, and two indicated they were clear and requested some clarification about certain sections. This again was a positive analysis and the value of the pilot program had been justified as a worthwhile segment of the implementation process.

At the close of the spring semester, all Board members indicated that EPA was a valuable system for the district. During the developmental stage of the EPA system, all members indicated growth in their EPA knowledge and were ready to vote for adoption during the summer. This writer recommended adoption of the system in a memorandum dated July 19, 1977 (see Appendix DD) which stressed careful preparation of the staff and the system during the 1977-78 school year.

Analysis of Responses About EPA System by Administrators in Delaware School Districts:

During the spring semester, our task force surveyed other school districts in Delaware about the proposed EPA system. The first instrument was sent to the chief school officers with the following message (see Appendix EE - copy of cover letter and list of Superintendents):

> The Capital School District is presently developing an Educational Program Auditing (EPA) system. Its prime goal is to provide a system that district personnel can utilize to evaluate program objectives, methodology, accomplishments, management, finances, curricular guides, etc. We are being guided at this point by the following conceptual statement: It is relatively easy to discuss what resources are being put into the system (such as the number of teachers employed, what books and equipment have been bought, how much time learners and teachers have spent in the classroom, how many buildings have been constructed), but it is much more difficult to determine the effectiveness of those resources in producing the educational output--students well-prepared to play useful and creative roles in our society.
>
> Our planning group has just begun our study and research phase and believe that it would be most beneficial to secure the opinions and advice of administrators/supervisors in other school districts in Delaware. Therefore, we are requesting that you provide our district with responses to the attached survey items. May I request that you or your designee return this completed form to my office.
>
> As we develop and implement a pilot application of our Educational Program Audit, we intend to share our results and conclusions with administrators in Delaware.
>
> In advance, we thank you for taking the time and interest in assisting with the development of this management system.

Dissemination of this survey instrument had these purposes:

> To receive the surveyed districts' analysis about the clarity of the program's purpose in developing an EPA system.
>
> To receive responses from the surveyed districts about whether they had an EPA system in operation and to request a brief description about any other operational systems.
>
> To request responses on an importance scale, about our district's Rationale for Developing the EPA system.

DELAWARE DISTRICT SURVEY FORM

Section One: "From the description given in the attached letter, do you understand the purpose of why the Capital School District is developing an EPA system."

Eighty-eight (88%) percent of the responding districts indicated that they understood the purpose of our planned EPA system. This finding proved our assumption that school districts were able to determine the input factors (finances, staff, resources) that were present in a school system, but it was more difficult to measure output factors (effectiveness, cost, benefit, value) and also that the development of the district system would be of assistance in this determination.

Section Two: "At the present time, my district has a system of educational program auditing done by district staff."

"Seventy-eight (78%) percent of the responding districts indicated that they did not have an EPA system at that time. This confirmed the conclusion that the majority of districts in Delaware could not measure district program effectiveness at that time. This did not mean that districts were totally incapable of audit processes, but a systematic approach was not a standard procedure in most districts.

The districts that stated that they had some audit system listed the following statements or comments:

> "Ongoing process via subjective and objective teacher judgement and evaluation of public feedback by administrators and Board of Education."
>
> "We do testing which is a form of auditing."
>
> "The Superintendent, Assistant Superintendent, Director of Curriculum, supervisors, principals, teachers, students are constantly involved in the realistic and pragmatic review, evaluation, and planning and implementation of educational program change."
>
> "At the present time we use traditional classroom observation methods and tests to measure effectiveness of programs. We have student profiles that measure progress in vocational programs."
>
> "At present we are dependent on the Delaware Educational Assessment Program for such an evaluation. Once this information has been provided to us, we don't always make the best and/or most use of it possible."

Section Three: We are attempting to identify the rationale that should guide a district's development of an EPA system. Would you please evaluate the following criteria, from your position perspective, so that our task force will be further guided in their work.

RATIONALE FOR DEVELOPING EDUCATIONAL PROGRAM AUDITING (EPA)

	Stress Strongly	Stress Somewhat	Do Not Stress	Not Sure
	Responses			
1. Improvement of learning environment.	13	4	0	1
2. Quality and quantity of information to improve.	10	8	0	0
3. Accomplishments to be publicized to parents, staff, Board of Education.	8	8	2	0
4. Recommendations for program improvement to ensue (post-audit).	17	1	0	0
5. Better program objectives to be developed.	13	5	0	0
6. Better evaluation criteria to be developed.	13	5	0	0
7. Increased staff involvement in curriculum.	8	9	1	0
8. More review of instructional resources.	5	12	1	0
9. Improved K-12 program articulation.	10	8	0	0
10. Increased program evaluation.	9	8	1	0
11. Determines achievement of Board of Education goals.	9	8	1	0
12. Improved program management.	10	8	0	0
13. Greater staff involvement in programs.	9	9	0	0

Analysis of the responses in this section of the instrument indicated that the Capital District should emphasize the following rationale:

Improvement of Learning Environment

Program improvement to ensue

Better program objectives to be developed

Improved program management

Quality of information to improve

Our task force benefitted from these responses from other districts at the important EPA manual development stage and prior to the pilot program audits. These responses were similar to the responses by the Capital administrative staff and the Board of Education. This was an important step in the dissemination of the practicum's EPA product and process.

The task force also surveyed the districts in Delaware about the proposed EPA manual prior to its adoption in early July 1977 by the district's Board of Education (see Appendix FF). Fifteen of the twenty-five districts responded to the survey instrument and analysis of these responses revealed:

PART I - My overall evaluation of this program evaluation manual can be described as follows:

Very clearly presents EPA system.	Clearly presents the EPA system.
Responses	**Responses**
6	8

EPA manual is somewhat understandable.	EPA manual is not clear.
Responses	**Responses**
1	0

Forty (40%) percent of the responding districts indicated that the manual "very clearly" presented the EPA system, and fifty-three (53%) percent evaluated that the manual "clearly" presented the system. Respondents indicated the following comments:

> "This EPA system appears to present a much needed system for educational auditing."
>
> "Very clear and quite comprehensive."
>
> "The system is well organized and, therefore, easy to follow. Inservice in its use will be necessary to provide for its most effective use."

PART II - My evaluation of the pilot program audits (Appendix D - pp. 17-26) can be described as follows:

These audits provided a very clear analysis of the program studied.	I believe there is a clear description of the audited programs.
Responses	**Responses**
7	8
The audit does not clearly present the program's analysis.	I am not sure about this section's purpose.
Responses	**Responses**
0	0

Forty-seven (47%) percent of the responses indicated that the pilot audits "very clearly" presented the programs studied, and the other fifty-three (53%) percent indicated a "clear" description analysis. The following comments were indicated by the respondents:

> "The manual provides a clear concise description of the program audit which provides excellent guidance for a school who may choose to use this."

> "There seems to be more analysis on audit procedure than upon student outcomes. I suggest the opposite."

PART III - Please provide our task force with your estimation about utilizing this manual in your district if you wished to establish an Educational Program Audit (EPA) system.

This manual would be very valuable in the establishment of a similar system in our district.	This manual would be somewhat helpful in establishing an EPA system.
Responses	Responses
9	6
I am not sure if this manual would be valuable.	This manual would not be valuable.
Responses	Responses
0	0

Sixty (60%) percent of the respondents indicated that the manual "would be very valuable," and the other forty (40%) percent stated it would be "somewhat helpful" in establishing an EPA system in the districts.

Comments added by the respondents indicated:

> "This manual would provide excellent guidance for this district if we decide to institute an educational program audit system."
>
> "The strength of the system will be having people "buy in" to the intent and design of the total procedure. The framework for evaluation could be used as a guide by most any district."

PART IV - Our district would be interested in receiving progress reports about your EPA system's implementation.

Yes Responses	No Responses
15	0

One hundred (100%) percent of the responding districts indicated that they wanted EPA progress reports forwarded to their districts during the implementation of the program audits.

PART V - Please utilize this section to add any other comments, suggestions, or ideas about this management system.

> "The Educational Program Audit manual provides an excellent means by which a district may examine quality of programs. If used with caution, it may improve teaching and learning. The threat of the "system" should be minimized, and the emphasis should be upon improving student progress."
>
> "The goal or objective to accomplish this program audit systemwide is tremendously optimistic. In theory it makes sense. However, in practice, I'm not sure that the benefits accrued from such evaluation would not be outweighed by the cost of implementation, oversight, and potential anxieties of staff.

> Nevertheless, we support your endeavor and look forward to progress reports."

> "I assume that your system includes provisions for carrying out audit recommendations and for follow-up audits to determine the extent to which recommendations have been met. The bottom line in an auditing system would seem to be what happens after the completion of the process detailed in this manual."

Analysis of EPA Manual by Delaware Administrators:

During the month of July, a random sample of central office administrators, building administrators, and state department administrators were asked to evaluate the draft EPA manual prior to adoption in the Capital School District (see Appendix GG). The sample of twenty-five administrators represented ten (10%) percent of the administrators in the Delaware Association of School Administrators (DASA). Sixty-four (64%) percent of the administrators responded to the survey instrument and analysis revealed:

I. My overall evaluation of this program evaluation manual can be described as follows:

Very clearly presents EPA system.	Clearly presents EPA system.
Responses	**Responses**
11	5
EPA manual is somewhat understandable.	EPA manual is not clear.
Responses	**Responses**
0	0

Sixty-nine (69%) percent evaluated the manual as "very clearly" presenting the EPA system, and the other thirty-one (31%) percent stated that it "clearly" presented the system. Administrators also added the following comments:

> "The pilot project reports illustrate very clearly the implementation of the system."

> "An audit system that allows for both internal and external assessment of educational programs is an excellent idea. This kind of system attends to a careful identification of needs which in many school systems is too often overlooked."

> "I'm not sure of the difference between an "audit" and other types of program evaluation."

> "Concise Manual! Hammers home virtually every aspect of a sound EPA system!"

> "A checklist for use by the audit team members would be helpful. Some modification of more specifics to educational programs would improve the procedure."

> "This manual provides an outstanding tool for a school district to use in an area that is in much need of auditing."

> "The two pilot projects used to field test the EPA system were particularly helpful in describing how the system should operate."

> "The delineation of your phased approach indicates proper procedures were followed in the incorporation of the EPA system to your district structure."

> "Manual is very clear, however, a bit more guidance might be provided to the EPA Audit Team in the audit procedures they are to employ. (EPA Procedures #4). Maybe a step should be inserted between #3 and #4 at which the Audit Team would prepare a list of specific questions for which answers are to be sought in the actual audit. Some differentiation of assignments relative to the audit could also be planned. In

summary, I guess I am suggesting more structure and a work plan for the audit prior to actually conducting it."

"Well organized sequentially making it easy to follow.

"The overall presentation in the manual is good. However, the section which deals with purpose (function) seems to be limited. This places a major responsibility for understanding content on the reader."

II. Please provide your estimation from your position responsibility/assignment about the possible integration of the Educational Program Audit (EPA) system in your district.

This manual would be very valuable in the establishment of a similar system in our district.	This manual would be somewhat helpful in establishing an EPA system.
Responses	Responses
11	2
I am not sure if this manual would be valuable.	This manual would not be valuable.
Responses	Responses
2	1

Sixty-nine (69%) percent of the respondents indicated that the manual would be "very valuable" in establishing a similar system in their districts. Twelve (12%) percent of the responsdents indicated it would be "somewhat" helpful and the same percent were not sure. Only one respondent (5%) indicated it would not be valuable and that was because of political reasons in that district. Administrators added the following comments:

> "The manual offers very clear guidelines for evaluation of educational programs. Having the staff involved in this way will certainly make them more conscious of accountability. This could be very useful in our district."

> "In a state the size of Delaware, the EPA manual should become very popular. There is a current movement in the state toward goal-directed education. A system like EPA would support a goal-directed approach."

> "Our cost-effectiveness approach is overshadowed by political power struggles within the district. Facts and figures would tend to confuse our personnel."

> "I'm not sure the audit gets at all the items indicated in the rationale. The process might accomplish this if the audit is chaired properly but the audit design doesn't guarantee this."

> "In the event desegregation is ever resolved in New Castle County, the manual could then be scrutinized by those newly created school districts."

> "The manual and the evaluation concepts and procedures would be very valuable in establishing an audit process internal in origin yet external to a practical degree."

> "It would be possible to integrate an educational audit program into this school district, and this manual could provide that vehicle. It would be my desire to bring this to the attention of the Board of Education.

> "The utility of the management system is ideally suited for use in any school district. As a building administrator, I am also interested in adapting the system to in-building program audits with building staff doing the auditing.

> "The manual is presented in a clear and concise way. There would need to be inservice to prepare staff, but this program could be made operational in our district."
>
> "Structure outlined in manual should be easily transportable but others may want more detail as noted in the comment on question #1."
>
> "EPA is something that could be very useful at the building level."
>
> "At the state level, a wide variety of programs dictates the employment of various systems. Nevertheless, the suggested system appears to be sound."

III. Please utilize this section to add any other comments, suggestions, or ideas about this management system.

Eighty-seven (87%) percent of the respondents indicated a response to this open-ended statement:

> "I will share the manual with the Director of Instruction, who has primary responsibility for inservice in the district, and request that he consider utilization of the EPA system for evaluation of programs throughout the district."
>
> "The link between management and instruction has not been strong in our school district. It is about time we educators realized the interdependence that exists between the two and do something about it. EPA is a step in the right direction."
>
> "This system appears to be an excellent contribution to the field of evaluation."
>
> "There is a need for external control of the internal (auditing) process in your district. Perhaps a comparison of an internal and external audit would reveal certain district biases in improvement of instruction."
>
> "I think the booklet is exceptionally well organized. Sample audits were particularly helpful."

"Might be interesting to conduct a goal-free evaluation process-- eliminate the pre-audit description of the program and objectives. Let the team do a "blind audit" (on a trial basis) and see how it compares in terms of practicality and creditability."

"I believe this educational program audit has merit for any school system and would be a valuable contribution to the educational community."

"All too often we tend to wait until summative evaluation time before attempting to assess how well a program is operating. This EPA management system represents a very practical means to eliminate this shortcoming and can actually add support and direction to an ongoing program."

"The manual seems to describe the EPA process in as few technical terms as possible. Although those in the "business" can usually handle the acronyms, the lay public is usually totally lost."

"The section on Do's and Don'ts is particularly valuable. The committees involved have done an excellent job in providing structure for the system."

"The system might also be utilized on a smaller scale (a school). Of course, administrative and staff support are necessary as are funds even for a smaller program."

"My only concern would be the limited amount of time spent in actual observations. Interviews tend to distort a program depending on the bias of the interviewer and the interviewee."

"Outline of EPA procedures seems most helpful. The appendices added significantly to my understainding of the system's utilization."

General analysis of the responses by these administators indicated that the EPA manual was a valuable product and was an excellent tool to be utilized in establishing an EPA system in other districts.

Summary Evaluation of Practicum Objectives:

The practicum's objectives were achieved, and the Capital School District implemented and adopted an Educational Program Auditing (EPA) system.

OBJECTIVES	EVALUATION
-- Research and develop a model Educational Program Audit (EPA) management system in the Capital School District during the 1976-77 school year that provided an objective method of evaluation of curricular/instructional programs to determine cost effectiveness and achievement of program goals and objectives.	-- The Board of Education voted to adopt the EPA system at its July 27, 1977 regular session. Minutes of the Board read: Mr. Goate' reported on the Educational Program Audit (EPA) system which is the last phase of the management system to be initiated. It was moved by Mr. Hall that the EPA program be implemented during the 1977-78 school year. The motion was seconded by Mr. Bass and approved 5/0."[11]
-- Institute a pilot educational Program Audit in the Capital School District to evaluate	-- The panel of Delaware educators who reviewed the EPA model and pilot applications of the system

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[11] "Minutes of the Capital School District Board of Education, dated, July 27, 1977, p. 08.

the designed EPA model prior to implementation of the total system during the 1977-78 school year.	evaluated it as a process and product that provided the district with objective data about its educational and support programs as to their effectiveness and cost efficiency. The majority of these educators indicated that this system could provide similar value in their districts. Another internal evaluation process involved district task force members who evaluated the EPA system's development as successful and recommended adoption and implementation.
-- Develop a model Capital School District Long Range Planning System as part of the EPA process.	-- The Capital Board of Education adopted the primary district mission statement accompanied by seven major goals. This document provided guidance for the development and implementation of district management objectives.
-- Disseminate the model EPA system to all 22 school	-- Responses from 15 districts indicated a positive evaluation

districts in the State of Delaware for their review and possible adoption.	of the disseminated EPA manual District personnel that evaluated the model indicated that the manual's process and product definitely provided guidelines for adoption of a similar system in those districts.
-- Implement the MBO/PPBS models during the 1976-77 school year that were developed during the 1975-76 school year.	-- The Capital District developed and organized the 1977 and 1978 fiscal year budgets entirely along Planned Program Budgeting (PPB) guidelines. It was approved as the budgeting process for control of all district revenues and expenditures. Management by Objectives (MBO) was implemented as the process to guide district planning on a yearly and three year cycle. The school board accepted the MBO summary report as the official compilation of objectives accomplished during the 1976-77 school year.

Chapter Five - Dissemination of the Practicum

Dissemination of the system manuals was an objective of this practicum. Chief school officers in all school districts in the State of Delaware reviewed copies of the Educational Program Auditing (EPA), Management by Objectives (MBO), and Planned Program Budgeting (PPB) manuals. Copies were forwarded to the Board of Governors of the Delaware Association of School Administrators and the Delaware Association of Supervision and Curriculum Development.

This writer was a participant and presentor at the Hartley 1976 and 1977 annual conferences at the New York Sheraton Hotel and was able to distribute 110 copies of the EPA and MBO manuals to representatives from the states of Connecticut, Alabama, Illinois, Indiana, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, District of Columbia and Ontario, Canada. This writer received requests from school districts in New York and New Jersey for copies of the overhead projector slides utilized at the Hartley conferences to describe the district's management system development and implementation.

Copies of the EPA and MBO manuals were disseminated to 310 Capital School District staff members to provide them with a resource document to guide their involvement in the systems.

Presentations by this writer regarding the management systems were made periodically at the Capital Board of Education's public sessions. This provided another opportunity to share our systems with those present and receive the benefit of newspaper articles and radio coverage from the reporters at those sessions. This led to requests for manuals from interested community members.

Since Dr. Leon Lessinger at the University of South Carolina and Dr. W. Stanley Krueger at the Office of Education were instrumental in assisting our task force at the early research and design states of Educational Program Auditing, copies of our manuals were forwarded to their offices.

This writer had an article about MBO published in the NOVA NEWS that resulted in requests from seven states for copies of the manual (see Appendix K).

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[12] Nova University, NOVA NEWS Fort Lauderdale, Florida: Volume 3, No. 2, May, 1977, p. 3.

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APPENDIX K

Capital School District

Dover, Delaware

MANAGEMENT BY OBJECTIVES MANUAL

BOARD OF EDUCATION

Mr. Harry F. Camper, President
Mr. James F. Marshall, Vice President
Mr. Ralph Hazelton
Mr. William J. Kershaw, Jr.
Ms. Barbara Geissinger

Superintendent of Schools

Dr. Edward M. Powell

June, 1976

MANAGEMENT BY OBJECTIVES DEVELOPMENT TASK FORCE

Dr. Harry Hartley, Consultant, University of Connecticut
Mr. Robert Antonoff, School Business Manager
Mr. Donald Buckland, Principal - Hartly Elementary School
Dr. Harold P. Christensen, Director of Secondary Curriculum
Mr. Larry Conner, Associate Principal - Central Middle School
Mr. James C. Hardcastle, Director of Personnel
Mr. Steve Long, Supervisor of Data Processing
Dr. James Scott, Associate Principal, Dover High School
Mr. Melville F. Warren, Director of Elementary Curriculum
Mr. Edward W. Goate, Assistant Superintendent, Chairman

The task force was responsible for the research, development, and implementation of the Management by Objectives concept in the Capital School District.

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Introduction to Management by Objectives (MBO)

MBO is a systems approach to managing an organization. Management by Objectives determines: (1) What must be done, including establishment of priorities; (2) How it must be done (the program steps or plan of action); (3) When it must be done; (4) What resources are needed: personnel, equipment, money; (5) What constitutes satisfactory performance; (6) How much progress is being achieved; and (7) When and how to take corrective action.

In 1954, Peter F. Drucker first gave form to the concept of Management by Objectives in his book, *The Practice of Management*. The concept began in the private sector but has moved into all facets of the public sector. The concept of MBO is neither detailed nor mysterious. In fact, the strength of the program lies in its simplicity. There are two basic premises: (1) the clearer the idea of what one wants to accomplish, the greater the chances of accomplishing it, and (2) real progress can only be measured in relation to what one is trying to achieve.

As a system of managing, MBO was conceived in the world of business and has achieved its greatest impact in the private sector. However, the increasing adoption of MBO by non-profit organizations within the past five years will start to build an additional body of MBO experiences.

School MBO is essentially a system of constructing school operations into a logical and effective pattern. It can also be defined as a method of operating the school district which permits educators to concentrate on those activities requiring close attention.

MBO provides for the continuous and orderly leadership of the school system by (1) providing clearly delineated statements of goals for each person involved in the operation, and (2) evaluating what is achieved in relation to the objectives. MBO assigns and distributes management tasks to all responsible officials and job success becomes dependent upon performance.

The components of the planning process are embraced by most school administrators as essential ingredients for attaining organizational effectiveness. This suggests that planning is not something to be considered if time permits, but must be part of the management's philosophy.

The key to integrating successfully the needs, goals and objectives of the educational enterprise lies in the organizational design for leadership. An inherent weakness in current administrative practices is that educational leadership has neither developed precise goals nor evaluated performance on the basis of these goals.

The emphasis of Management by Objectives (MBO) is on results. In this age of accountability to all our publics it is vitally important that we be able to demonstrate objectively our planning capability, strategy development, and evaluation of our endeavors. Management by Objectives is one tool to secure these results.

Capital School District Implementation

The capital School District began its investigation and study of Management by Objectives (MBO) and Planned Program Budgeting System (PPBS) during the fall of 1974. The Superintendent of Schools and Assistant Superintendent attended a New York City workshop conducted by Dr. Harry Hartley of the University of Connecticut that reviewed the basic principles of these programs. The Capital School District then undertook an investigation of possible funding sources to initiate a pilot study to develop a MBO system.

The district was granted an ESEA Title III grant in the amount of $29,361 in May, 1975 to develop a Management by Objectives and Planned Program Budgeting System. Dr. Hartley undertook the responsibility of initiating the study, developing an inservice training program and indentifying and organizing the necessary strategies outlined in the district's Title III grant.

An important aspect of this program was the initiation of a task force approach to insure maximum staff involvement in both the planning and implementation stages. The task force members included:

Dr. Harry Hartley
Mr. Don Buckland
Dr. James Scott
Mr. Larry Conner
Mr. Robert Antonoff
Mr. Melville Warren
Dr. Harold Christensen
Mr. James Hardcastle
Mr. Steve Long
Mr. Edward Goate, Chairman

During the planning sessions and implementation phases the Superintendent of Schools, Dr. Edward Powell, was constantly informed of the program's progress.

Task force members visited school districts in Pennsylvania and Connecticut to receive guidance and advice about other program installations. District personnel also researched available literature and resource data about MBO programs and applications.

The Assistant Superintendent of Schools was responsible for the inservice programs for the total administrative/supervisory staff and the dissemination of all developed materials. The inservice also involved the Capital School District Board of Education members who assumed the vital task of writing the Goal Statements to guide the total MBO program within the Capital School District.

During the developmental stage, of the Capital School District MBO program, the guiding philosophy was that this program would greatly assist all administrators in daily and long-range job performance. MBO would serve the important function of further developing a team concept to management operations.

Simultaneously the Capital School District was also developing a Planned Program Budgeting System during this period and the interrelationship of these two management techniques became very apparent during the 1975-76 school year.

The Capital School District Board of Education after a two month study period, adopted a mission statement and list of goals (see page 4) on March 17, 1976. These goals provided general guidelines and directions for administrative/supervisory objectives.

The Capital School District is currently involved in an intensive inservice program and in the actual implementation stage of writing performance objectives to be placed in operation during the 1976-77 school year. The district has applied for an extension of its ESEA Title III funding to insure complete implementation of the program.

The pages that follow provide readers of this document with sample instruments, timetables and reference materials that were developed by the Capital School District task force and the total administrative/supervisory staff.

Our task, which is to develop an operational Management by Objectives system for our district, has been a rewarding experience and definitely provides intellectual challenge and personal growth. The MBO implementation should provide every administrator in the Capital School District with a vital tool to enrich his/her working performance for the benefit of students and staff.

CAPITAL SCHOOL DISTRICT
BOARD OF EDUCATION GOALS

The primary mission of the Board of Education is to provide the opportunity for all students in the Capital School District to master the basic skills of reading, writing, oral communication, listening and computation.

In developing these Capital School District goals, the Board of Education's theme has been the development of our students to their fullest potential. We believe these goals, intentionally broad in nature, will assist the staff in providing the children with skills necessary for success in society. These goals will enable the staff to develop and evaluate specific district, school, and individual learner objectives.

In order to develop our students to their fullest potential, the Board has adopted the following seven goals.

•*Exceptional Children:* Develop and implement individualized programs for children with special needs.

•*Career Development:* Provide opportunities and programs for all students which will promote their successful entrance into useful careers.

•*Physical Skills:* Encourage each student to utilize his/her physical skills by participating in a comprehensive athletic-intramural-recreational program.

•*Guidance/Counseling Services:* Improve each student's attitude toward self, school and society through individual and group guidance and counseling.

•*Accountability/Evaluation:* Promote accountability through evaluation of students, staff, and programs.

•*Community relations:* Create a climate for citizen participations and community involvement in the schools.

•*Staff Effectiveness:* Provide the most effective staff possible in major functional areas of instruction, personnel, finance, student personnel and relations.

These goals statements should not be considered as final, definitive, or immutable. They are meant to act as guidelines, direction and frame of reference against which decisions can be tested, policies can be developed, and priorites ranked.

ADOPTED
March 17, 1976

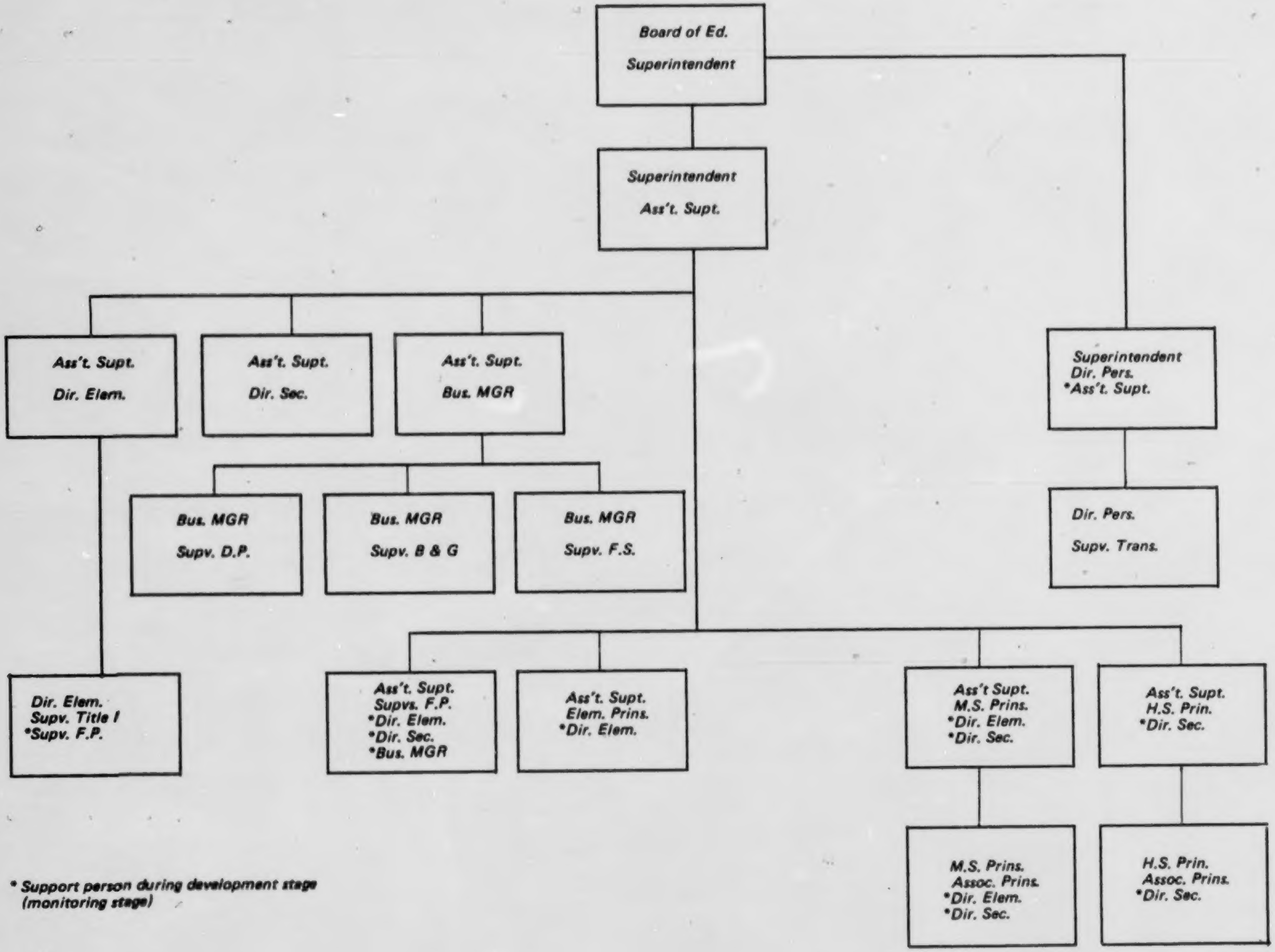
PROPOSED TIMETABLE FOR 1975-76/1976-77

April 8, 1976	Total Administrative/Supervisory Staff Inservice Workshop, 7:30 p.m., Room 400, Dover High School.
April 30, 1976	Superintendent of Schools identifies key objectives for administrative/supervisory staff.
May 14, 1976	Administrative staff receives MBO Form No. 1 "Performance Objectives and Action Plans" to be completed prior to June 18, 1976.
June 18, 1976	First MBO Review Session - Supervisor meets with individual staff members - PURPOSE - To agree on objectives/plan. Total process to be completed by August 1, 1976.
August 1, 1976	All district objectives are approved by Superintendent of Schools.
September 7, 1976	Superintendent of Schools presents "Detailed MBO Plan for 1976-77" to entire staff.
September 7, 1976	Building Principals follow this session with building objectives work session.
November 1, 1976	Supervisor completes Form No. 2 and conducts second review session. Purpose: To monitor progress and revise plans as needed.

Between November 1, 1976 and May 1, 1977, supervisors will meet with administrators on an informal basis to maintain liaison role about performance objectives.

May 1, 1977	Administrators complete Form No. 3 (Summary of Achievement of Performance Objectives).
May 1, 1977	Third MBO Review session. Purpose: To evaluate achievement of Performance Objectives.

MBO SUPERVISORY TABLE


Board of Ed.
Superintendent
Superintendent
Ass't. Supt.
Ass't. Supt.
Dir. Elem.
Ass't. Supt.
Dir. Sec.
Ass't. Supt.
Bus. MGR
Superintendent
Dir. Pers.
*Ass't. Supt.
Bus. MGR
Supv. D.P.
Bus. MGR
Supv. B & G
Bus. MGR
Supv. F.S.
Dir. Pers.
Supv. Trans.
Dir. Elem.
Supv. Title I
*Supv. F.P.
Ass't. Supt.
Supvs. F.P.
*Dir. Elem.
*Dir. Sec.
*Bus. MGR
Ass't. Supt.
Elem. Prins.
*Dir. Elem.
Ass't Supt.
M.S. Prins.
*Dir. Elem.
*Dir. Sec.
Ass't. Supt.
H.S. Prin.
*Dir. Sec.
M.S. Prins.
Assoc. Prins.
*Dir. Elem.
*Dir. Sec.
H.S. Prin.
Assoc. Prins.
*Dir. Sec.

* Support person during development stage (monitoring stage)

April, 1976

TO: Administrative/Supervisory Staff
FR: Superintendent of Schools
RE: Directions for Preparing Performance Objectives for 1976-77

Each administrator will prepare a minimum of four (4) Performance Objectives for the academic year 1976-77 to be discussed and reviewed with his/her immediate supervisor- (MBO Form No. 1 - Performance Objectives and Action Plan) - will be completed by *April,* 1976. The objectives would include the following:

A. *Basic Skills* - Each administrator will formulate at least *one* performance objective and action plan based upon the primary mission of the Capital School District as stated by the Board of Education: "master the basic skills of reading, writing, oral communication, listening and computation."

B. *Board Goals*- Each administrator will formulate at least *two* performance objectives and action plans based upon the seven Board of Education Goals as adopted in March 1976: (1) exceptional children; (2) career development; (3) physical skills; (4) guidance/counseling services; (5) accountability/evaluation; (6) community relations; (7) staff effectiveness. It is possible in this area that the central administrators will supply objectives (by April 1976) to be accomplished by individual administrators.

C. *Staff Initiated Objectives* - Each administrator will formulate at least one additional performance objective and action plan that he/she believes is important for his/her administrative role. It is not necessary for this objective to be related to the Board Goals but it is likely to be related. The intent is to encourage each administrative staff member to initiate at least one objective that he/she feels is of particularly high priority for the year.

FORM # 1

PERFORMANCE OBJECTIVE AND ACTION PLAN

NAME____

SUPERVISOR(S)________________________________

DIRECTIONS: PLEASE DESCRIBE BELOW AS CONCISELY AND COMPLETELY AS POSSIBLE YOUR PLANS FOR ONE OBJECTIVE.

CATEGORY OF OBJECTIVES - PLEASE CHECK ONE

( ) BASIC SKILLS
( ) BOARD GOALS
( ) STAFF INITATED OBJECTIVES

PERFORMANCE OBJECTIVE (DESIRED ACCOMPLISHMENTS) WHAT?	ACTION PLAN (MEANS OF ACHIEVING) HOW?	EVALUATION CRITERIA (STANDARD FOR ACHIEVEMENT) HOW WELL?	PROPOSED TIMETABLE (TIME-PHASED PLAN) WHEN?

YOUR SIGNATURE________________________ SUPERVISOR SIGNATURE________________________

DATE________________________ DATE________________________

SIGNATURES INDICATE THAT YOU AND THE SUPERVISOR AGREE THAT THE OBJECTIVES AND PLAN SHOWN ABOVE ARE APPROPRIATE FOR THE YEAR.

FORM # 2

SUPERVISOR GUIDE FOR MBO REVIEW SESSION

PURPOSE IS FOR SUPERVISOR TO PROVIDE GUIDANCE DURING THE REVIEW SESSION & TO ASSESS FORM #1

1. PERFORMANCE OBJECTIVES	11. ACTION PLAN	111. EVALUATION STANDARD	1V. PROPOSED TIMETABLE
*CLEAR AND THOROUGH *REALISTIC *ATTAINABLE	*RESOURCES NEEDED *PEOPLE INVOLVED	*APPROPRIATNESS *MEASURABLE *RELIABLE-VALID	*REALISTIC

POSSIBLE RATING

1 - EXCELLENT
2 - GOAL
3 - FAIR
4 - NEEDS REVISION

FORM No. 3
SUMMARY OF ACHIEVEMENT OF PERFORMANCE OBJECTIVE

Your Name
Supervisor
Objective No.
Refer to Form No.

1. Performance objective:

2. Summary of achievement: What was actually accomplished? What evidence of attainment can you provide? Report in factual, objective way.

3. Evaluation of Achievement: How well was the objective achieved?

4. Follow up Recommendations: What activities should be carried out to reinforce gains made and continue progress toward achievement of target.

5. Supervisor's Comments:

Signature indicate completion of form, not necessarily agreement.

Your Signature	Supervisors Signature
Date	Date

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Basic Questions About MBO

1. *What is the relationship between Board Goals to performance objectives?*

   Most of a person's objectives must relate directly to the Capital School District Board of Education Goals. The person's position and area of responsibility will determine the number of objectives linked to Board goals.

2. *Can MBO Objectives be modified and changed?*

   The objectives can be subject to change at any time during the process. The change should be based on adequate data and should evolve out of discussions between the supervisee and supervisor.

3. *Should Objectives relate directly to a job description?*

   In most instances this is a fact unless special assignments or programs require the development of special objectives for a specified period of time.

4. *What is the basic focus of the MBO process?*

   Basically, MBO will evolve into a system that includes four elements: supervision, evaluation, long-range planning and development.

5. *Does MBO allow for all of the aspects of a person's job to be supervised and evaluated?*

   There is no supervisory process that provides opportunities for all aspects of an individual's job to be evaluated. But it assists in the identification of important priorities within the total job performance that will receive close supervisor/supervisee attention.

SAMPLE OBJECTIVE

FORM # 1

PERFORMANCE OBJECTIVE AND ACTION PLAN

NAME Mrs. Denise Roland - Principal
SUPERVISOR(S) Mr. Warren James - Supervisor

DIRECTIONS: PLEASE DESCRIBE BELOW AS CONCISELY AND COMPLETELY AS POSSIBLE YOUR PLANS FOR ONE OBJECTIVE.

CATEGORY OF OBJECTIVES - PLEASE CHECK ONE

☐ BASIC SKILLS
☒ BOARD GOALS
☐ STAFF INITATED OBJECTIVES

PERFORMANCE OBJECTIVE (DESIRED ACCOMPLISHMENTS) WHAT?	ACTION PLAN (MEANS OF ACHIEVING) HOW?	EVALUATION CRITERIA (STANDARD FOR ACHIEVEMENT) HOW WELL?	PROPOSED TIMETABLE (TIME-PHASED PLAN) WHEN?
By Jan. 1, 1977 to build community and school understanding and support of the school renovation program - such program to be initiated no later than Oct. 1, 1976.	1. Convene meeting of all parents to bring them up to date on school's upgrading program and plan strategy for a Bond issue.	1. Parent Analysis Form	September 15, 1976
	2. Establish Parent/Staff action committee - principal will be chairperson - to develop community plan.	2. Actual Plan to be submitted to chairman.	September 30, 1976
	3. Oct. 1, 1976 the Parent/Staff Committee will present plan at a general PTA meeting - with Board of Education and Central Office Personnel in attendance.	3. Audience Reaction and Suggestions	October 1, 1976

YOUR SIGNATURE________________ SUPERVISOR SIGNATURE________________

DATE________________ DATE________________

SIGNATURES INDICATE THAT YOU AND THE SUPERVISOR AGREE THAT THE OBJECTIVES AND PLAN SHOWN ABOVE ARE [illegible]ROPRIATE FOR THE YEAR.

SAMPLE [illegible]CTIVE

FORM # 1

PERFORMANCE OBJECTIVE AND ACTION PLAN

NAME John Jones, High School Principal
SUPERVISOR(S) Mary Smith, Assistant Superintendent

DIRECTIONS: PLEASE DESCRIBE BELOW AS CONCISELY AND COMPLETELY AS POSSIBLE YOUR PLANS FOR ONE OBJECTIVE.

CATEGORY OF OBJECTIVES - PLEASE CHECK ONE
- ( ) BASIC SKILLS
- ( ) BOARD GOALS
- (x) STAFF INITATED OBJECTIVES

PERFORMANCE OBJECTIVE (DESIRED ACCOMPLISHMENTS) WHAT?	ACTION PLAN (MEANS OF ACHIEVING) HOW?	EVALUATION CRITERIA (STANDARD FOR ACHIEVEMENT) HOW WELL?	PROPOSED TIMETABLE (TIME-PHASED PLAN) WHEN?
Improve the human relations between faculty and student and among students at our high school.	1. Distribution of selected materials to the faculty dealing with race and human relations.	1. Staff Evaluation Instrument Utilization measure in classrooms.	September - November, 1976
	2. After school discussions on the topic.	2. Taped sessions to be evaluated.	October, 1976 - February, 1977
	3. Organization of faculty/student human relations committee.	3. Membership evaluation of work - annual report on accomplishments.	November, 1976 - April, 1977
	4. Speakers for faculty and student body meetings.	4. Student/Faculty opinionnaire on effectiveness.	December/February, 1976 May, 1977
	5. Parent/Teacher evening dialogue sessions.	5. Questionnaire	May, 1977

YOUR SIGNATURE
SUPERVISOR SIGNATURE
DATE
DATE

SIGNATURES INDICATE THAT YOU AND THE SUPERVISOR AGREE THAT THE OBJECTIVES AND PLAN SHOWN ABOVE ARE APPROPRIATE FOR THE YEAR.

SAMPLE OBJECTIVE

FORM # 1

PERFORMANCE OBJECTIVE AND ACTION PLAN

NAME Edward Sheppherd, Assistant Superintendent
SUPERVISOR(S) John Leiwin, Superintendent

DIRECTIONS: PLEASE DESCRIBE BELOW AS CONCISELY AND COMPLETELY AS POSSIBLE YOUR PLANS FOR ONE OBJECTIVE.

CATEGORY OF OBJECTIVES - PLEASE CHECK ONE

- ☐ BASIC SKILLS
- ☒ BOARD GOALS
- ☐ STAFF INITATED OBJECTIVES

PERFORMANCE OBJECTIVE (DESIRED ACCOMPLISHMENTS) WHAT?	ACTION PLAN (MEANS OF ACHIEVING) HOW?	EVALUATION CRITERIA (STANDARD FOR ACHIEVEMENT) HOW WELL?	PROPOSED TIMETABLE (TIME-PHASED PLAN) WHEN?
By June 1, 1977 a Community Educational Committee will be established to advise the Board of Education and Central Administration on district research studies.	1. Develop a master list of potential community resource personnel.	1. Developed list of potential community resource personnel.	October 1, 1976
	2. Conduct an inservice workshop for all members of the community resource list.	2. All participants will be asked to complete an evaluation instrument.	October 15, 1976
	3. Assistant Superintendent will identify six study areas for research.	3. Approval by Board of Education and Superintendent of Schools.	October 30, 1976
	4. First study initiated by fifteen members of committee advisory groups. Group will meet with the Assistant Superintendent of Schools to secure a total picture of study particulars and background, etc.	4. Members will be asked to complete an evaluation form of this meeting.	November 10, 1976

YOUR SIGNATURE ____________________ SUPERVISOR SIGNATURE ____________________

DATE ____________________ DATE ____________________

SIGNATURES INDICATE THAT YOU AND THE SUPERVISOR AGREE THAT THE OBJECTIVES AND PLAN SHOWN ABOVE ARE [illegible]ROPRIATE FOR THE YEAR.

MBO PROCESS

DO'S

Keep channels of communication open and flowing between supervisor/supervisee.

Meet periodically and regularly to evaluate your objectives.

Establish a good action plan to accomplish objectives.

Involve other personnel during planning stage of objectives.

Abandon action plans or objectives that cannot be accomplished.

Correlate your evaluation plan to your action plan.

Maintain accurate records and summaries of all discussions.

Maintain a positive attitude toward the program.

DON'TS

Select too many objectives to accomplish in a given period of time.

Let objectives monitoring go beyond assigned dates.

Try to set low-risk objectives and expect supervisor to recognize your efforts.

Hesitate to ask for assistance.

Panic if objectives are not accomplished.

Hesitate to point out concerns to supervisor.

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APPENDIX O

CAPITAL SCHOOL DISTRICT
DOVER, DELAWARE

PLANNED PROGRAMMED BUDGETING SYSTEM

FEBRUARY 1977

BOARD OF EDUCATION
Mr. James F. Marshall, President
Mr. William J. Kershaw, Jr., Vice President
Ms. Barbara Geissinger
Mr. Ralph Hazelton
Mr. Charles Hall

SUPERINTENDENT OF SCHOOLS
Dr. Edward M. Powell

PLANNED PROGRAMMED BUDGETING SYSTEM TASK FORCE

Mr. Edward W. Goate', Chairman
Assistant Superintendent

Mr. Robert Antonoff
Manager School Business

Dr. Harold P. Christensen
Director of Secondary Curriculum

Mr. James C. Hardcastle
Director of Personnel

Mr. Steve Long
Supervisor Data Processing

Mr. Melville F. Warren
Director of Elementary Curriculum

Dr. Harry Hartley, *Consultant, University of Connecticut*

The task force was responsible for the research, development and implementation of the Planned Programmed Budgeting System in the Capital School District.

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Introduction to PPBS

- a. Brief description, history, advantages
- b. Basic components of PPBS (program structure, program budget, chart of accounts)
- c. Mention that this state of budgeting leads to planning stage

PPBS Applied in Capital School District

- a. Brief description of federal project, why adopted, persons responsible
- b. Implementation timetable (budget calendar 76-77)
- c. Relationship to district goals
- d. Mention computer operation

Budget Preparation, Submission, and Control

Budget Crosswalk (1975-76: Four Ways to Display a Budget)

Program Structures - C.S.D.

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PPBS Suggested Timetable

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Purchase Order Flow Chart

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Program Descriptions (subject areas)

Definition of Funding Level

Educational Program Audit

Appendix A

- Budget Forms
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    - PPBS-2 — Budget Request Form
    - PPBS-3 — Program Budget Justification - Operating Budget
    - PPBS-4 — Program Budget and Justification - Capital Outlay Budget

Appendix B

- Business Forms (Purchase Orders)
    - Local (Petty Cash)
    - State

INTRODUCTION TO PPBS

INTRODUCTION TO PPBS

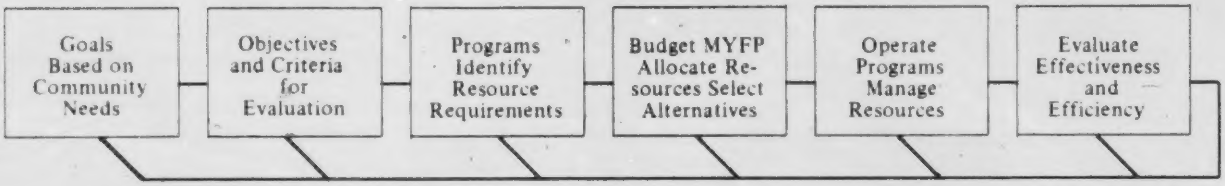
Planned Programmed Budgeting is a systems approach to managing the resources of a school district efficiently. It is a process emphasizing the proper allocation of resources for instructional improvement. The significance of the systems approach is reflected in the coordination of curricular and fiscal planning. Planned Programmed Budgeting is designed to accomplish the following:

- identify a school district's needs;
- define the district's goals and program objectives;
- arrange activities into an educational program structure;
- select alternative programs;
- allocate human and fiscal resources to clearly defined programs;
- evaluate school district activities;
- conduct cost effectiveness studies;
- recommend and project future program design.

A prime factor in P.P.B.S. is the emphasis upon desired outcomes rather than available resources.

A primary component of P.P.B.S. is the program budget. The major difference between a conventional object-of-expense budget and the program budget is that the former focuses on what is being purchased (for example: textbooks or inputs), and the latter focuses on what is being accomplished (for example: reading costs and scores, or outputs). The elements of the P.P.B.S. are perhaps understood best when presented in terms of the P.P.B.S. cycle.

PPBS CYCLE


Goals Based on Community Needs
Objectives and Criteria for Evaluation
Programs Identify Resource Requirements
Budget MYFP Allocate Resources Select Alternatives
Operate Programs Manage Resources
Evaluate Effectiveness and Efficiency

GOALS: Statements of purpose and intent translated from the needs of the community, including the needs of children, adults, business and industry, other governmental units, and all other elements of the community. Goals are not related to a specific time period and are measurable only on a broad subject review.

OBJECTIVES: Measurable achievements, or the attainment of which, advance the school system in the direction of established goals. Measuring program effectiveness is the most difficult problem encountered in the development of a Planned Programmed Budgeting System. It is recognized that there are areas of the total educational process which are not, and perhaps some which cannot, be evaluated quantitatively. These special areas could be subjectively evaluated.

PROGRAMS: A group of interrelated activities directed toward accomplishing objectives. In most instances, current curriculum guides and course outline documentation can, with relatively little modification, provide the program description required for the P.P.B.S.

BUDGETING: Costs incorporated into both the program budget itself and a multi-year financial plan. This is a departure from the current practice of developing budgets for only one year. The program budget pertains to the budget period only, and is a statement of policy that relates costs to goals, objectives, and programs.

OPERATION: The actual operation of the programs and the management of the resources to implement them. These resources include people, places, and things – the staff, buildings, supplies, and equipment.

EVALUATION: Evaluate the effectiveness of the program operations against the criteria established for the various program objectives. Since P.P.B.S. is a continually active process, the evaluation information is used to determine whether the objectives were or were not attained and these results are re-cycled to help determine future goals, objectives, and programs.

Conclusions

A properly implementated P.P.B.S. system will enable each school district to:

- make available to board members and administrators more concrete and specific data relevant for their broad decisions;
- spell out more concretely the objectives of educational programs;
- analyze systematically and present for the board's and the superintendent's review and decision, possible alternative objectives and alternative educational programs to meet those objectives;
- evaluate thoroughly the benefits and costs of educational programs;
- produce total, rather than partial, cost estimates of educational programs;
- present on a multi-year basis the prospective costs and anticipated accomplishments of educational programs;
- review objectives and conduct educational program analyses on a continuing, year-round basis, instead of a hurried review only made to meet budget deadlines;
- assist the board and superintendent, if necessary, in demonstrating to the taxpaying public that perhaps the budget isn't so "fat" after all.

P.P.B.S. provides a new approach to an old problem . . . . that of better utilizing our limited resources to improve the learning process.

PPBS APPLIED IN CAPITAL SCHOOL DISTRICT

PPBS APPLIED IN CAPITAL SCHOOL DISTRICT

School Board Commitment

On Wednesday, April 16, 1975, the Board of Education of the Capital School District considered a presentation made by the administration and adopted the following resolution:

> BE IT RESOLVED that the Board of Education of the Capital School District and its administration are firmly committed to an ongoing study of the concepts of Management by Objectives and PPBS Programming for its school operations.

PPBS Has Arrived

At the end of 1975 at least four states had mandated Planned Programmed Budgeting Systems for full implementation by their school systems and 17 other states actively had pilot projects with the purpose of adopting Planned Programmed Budgeting Systems. On January 28, 1976, House Bill 830 was introduced by 29 representatives of the State of Delaware House of Representatives. House Bill 830 requires full Planned Programmed Budgeting Systems for all Delaware school districts and state agencies effective July 1, 1978.

Approved Federal Program

In April, 1975, the Capital School District administration submitted a comprehensive PPBS/MBO proposal to the United States Department of Health, Education, and Welfare for their approval. The purpose of this proposal was to solicit federal assistance for a three year program designed to develop a management system to train administrators and staff, and implement a complete PPBS/MBO program. In June, 1975, the program was approved by the Department of Health, Education, and Welfare and was funded in the amount of $29,361.

History of Accounting and Budgeting in the Capital School District

Period Prior to 1969

In developing a budget there was little or no documented planning of the educational program and goals. The normal procedure consisted of taking the available estimated funds after salaries, utilities, and fixed expenses were reserved, and dividing these funds to each school building by the anticipated number of pupils.

Each principal was allocated a specific amount to operate his/her school. The principal would allocate an estimated amount to six (6) instructional accounts (example: textbooks, repairs, library books, etc.). There was no documentation of a plan on how these funds would be disbursed. Costs were charged to broad categories and were not tracked by program. Each month the principal received a single statement showing how much was spent and how much was remaining. Since there was no listing of disbursements or outstanding purchase orders, it was difficult, if not impossible, to determine what the figures represented.

Period July 1969 thru December 1975

In a long series of logical steps, the Capital School District has developed and polished a true management accounting information system. At all levels and operational areas, budgeted appropriations and expenses were broken down by cost center, department, sub-department and expense category. More important even than the actual tracking of expenses, each budget plan is developed from the bottom to the top.

The planning development of the district budget plans in its earliest stages begins to take place in late January of each year. Each responsible budget planner is given a detailed history of his/her cost center expenses, computerized forms to summarize the budget proposal and forms to justify in detail the purpose and objective of the proposed expenses. Employees at all levels of the school district in one way or another affect the input to these budget proposals.

Period After January 1, 1976

Beginning with the school year 1976/77, the Capital School District will adopt a Planned Programmed Budgeting System. In view of the in-depth experience of the administration and staff in the area of school accounting and budgeting, we expect minimal transitional difficulties. Our school staff has adjusted well to the developed accounting and budgeting systems and have demonstrated its belief in the need for these modern systems. Over the years we have found that in spite of the additional paperwork, there is a real need for a sophisticated system as we know the problems are complex.

The introduction of PPBS to this school district represents the next logical step in our fiscal management system. Special conferences and staff workshops are conducted by the central office administrators so that operational questions and concerns can be discussed. It is a primary objective to be sure that our staff is comfortable with the Planned Programmed Budgeting System and that all of us recognize and accept the need for such a system.

Planned Programmed Budgeting System is Related to Management by Objective

In addition to a Planned Programmed Budgeting System, the Board of Education has adopted a Management by Objective (MBO) system. The details of this management system are covered in its own manual. Basically, Management by Objectives is a professional systems approach that concerns itself with what must be done in priority order, by whom, how and when it must be done, what resources are needed, and how much progress is achieved.

PPBS is the natural counterpart of MBO. A Planned Programmed Budgeting System is a fiscal resource - MBO - Staff resource - of the qualitative statements of Management by Objectives. Both systems are related and may share common planning goals, monitoring goals and measuring goals of the organization. It is our objective to make each pupil in this school the center of these two systems.

Role of the District Computer Center in Planned Programmed Budgeting Systems

Program budgeting and accounting on the scale established by the Capital School District would be impossible without some form of automated data processing. The number of accounts and their interrelations are just too great to be handled by a manual accounting system.

At the Capital School District we are fortunate to have our own computer center which has been processing our financial accounting records since 1971. The computer is currently an IBM System/3, Model 10 with 24K memory, 300 lpm printer and disk drives.

During 1975 and 1976, when the goal of implementing PPBS was set for the district, a number of new computer programs were written to allow the computer center to provide great assistance to district administrators in the areas of budget preparation, budget review and analysis, and program operation. Documentation prepared on the computer summarizes past financial history by program (as an aid in budget preparation); collects project budget information by sub-program; organizes project budget information by program, cost center and object; and shows monthly and semi-monthly transactions and balances during the life of the annual budget to aid in its management.

BUDGET PREPARATION, SUBMISSION, AND CONTROL

Budget Preparation

Person(s) responsible for preparing budget documents will secure all appropriate inputs and complete the Budget Justification Forms PPBS-3 and PPBS-4. The 18-month, PPBS-1, should be used in preparing the budget.

Budget Submission

Person(s) responsible for submitting a budget will complete Budget Request Form PPBS-2 and submit this document along with PPBS-3 and PPBS-4.

Budget Review

The Superintendent or his designee(s) will review all budgets.

Budget Revision

Person(s) responsible for submitting a budget will make all revisions.

Budget Control

Person(s) submitting a budget are charged with control and spending of the budget. Directors of Curriculum will review all purchases destined for instructional programs.

Budget Preparation and Submission Chart

Program Area	Program	Budget Prepared By	Budget Submitted By	Comments
Regular Instruction	01 Art	Prin. or Assoc. Principal	Principal	
	02 Business Education	Associate Principal	Principal	
	03 Driver Education	Associate Principal	Principal	
	04 Communicative Arts	Principal or Coordinator	Principal	
	05 Foreign Language	Associate Principal	Principal	
	07 Home Economics	Associate Principal	Principal	
	08 Industrial Arts	Associate Principal	Principal	
	09 Kindergarten	Principal	Principal	
	10 Mathematics	Principal or Coordinator	Principal	
	11 Music	Principal or Associate	Principal	
	12 Physical Education	Principal or Assoc. Principal	Principal	
	13 Health Education	Principal or Assoc. Principal	Principal	

	14	Science	Principal or Coordinator	Principal	
	15	Social Science	Principal or Coordinator	Principal	
	16	Distributive Education	Associate Principal	Principal	
Instructional Services	50	Guidance	Principal or Assoc. Principal	Principal	
	51	Instructional Media	Principal or Assoc. Principal	Principal	
	57	Curriculum Development	Directors of Curriculum	Directors of Curriculum	Consultation With Curriculum Council
	60	Employee Benefits	Business Manager	Business Manager	
	61	Other Instructional	Principal	Principal Supports	
	62	In-Service	Curriculum Directors	Curriculum Directors	Consultation With Curriculum Council
	63	Community Services	Assistant Superintendent	Assistant Superintendent	
	30	All Federally Funded Projects	Director of Federal Project Development	Project Director	
	31	DAPI	DAPI	DAPI	
	32	70,001	Assistant Superintendent	Assistant Superintendent	
	33	Orthopedic	Associate Principal	Principal	Consultation With Director Elementary Curriculum
	34	Special Ed	Principal	Principal	
	35	Athletics	Athletic Director	Principal	
	36	Title I	Title I Supervisor	Director of Federal Project Development	Consultation With Director Elementary Curriculum
	38	Student Activities	Advisor	Principal	
	39	Summer School	Associate Principal	Principal	
	40	Career Ed	Associate Principal	Principal	Consultation With Career Guidance Counselor
	41	Act	Coordinators	Principal	Consultation With Director Secondary Curriculum
Administrative Services	70	Board of Education	Superintendent	Superintendent	
	71	Instructional Leadership	Principal	Principal	
	72	Central Direction	Superintendent, Assist. Supt. Directors & Business Mgr.	Superintendent	

80	Food Services	Supv. Food Services	Business Manager	Supervisor of Food Services Will Control Budget
81	Maintenance	Supv. Bldgs. & Grounds	Business Manager	Supervisor Buildings & Grounds Will Control Budget
82	Plant Operation	Business Manager	Business Manager	
83	Professional/ Tech. Serv.	Supervisor Data Processing	Business Manager	Consultation With Superintendent
84	Transportation	Supervisor Transportation	Director of Personnel	

BUDGET CROSSWALK
(1975-76: Four Ways To Display a Budget)

BUDGET CROSSWALK:

Four Ways to Display a Budget

The purpose of this section is to display the operating budget of the Capital School District four different ways: Programs; Programs within Cost Center; Cost Center (or building); and Objects of Expense.

Section 4-A reveals the cost of programs (e.g. Art K-12 and Science K-12). This format provides the basis for program budgeting. We have identified 44 district-wide programs and have assigned the *direct costs* (salaries, benefits, purchased services, supplies, capital outlay, and other expenses) for each program. This format enhances a *centralized* approach because it focuses on K-12, district-wide costs of program.

Section 4-B reveals the cost of *programs* (e.g. Art and Science) within *Cost Centers* (e.g. Hartly Elementary School, William Henry Middle School). A cost center is a self-contained unit with clearly defined administrative responsibility. We have identified a total of 19 cost centers (e.g. 10 buildings plus responsibility units such as Athletics and Buildings and Grounds). This format enhances a *decentralized* approach because it focuses on the costs and programs for each individual building in the district.

Section 4-C reveals the expenditures of cost centers (e.g. Dover High School). This approach is similar to provide a summary of the costs for the 10 buildings and the other nine units that have been designed as cost centers (e.g. Athletics; Buildings and Grounds). A single administrator is responsible for each cost center. This format enhances the use of cost accounting.

Section 4-D reveals the cost of traditional, line-item *objects-of-expenses* (e.g. teachers' salaries; textbooks; supplies). This format emphasizes things to be purchased (for example, a textbook) instead of programs to be accomplished (for example, remedial reading). This approach is necessary because it satisfies the financial reporting requirements of auditors, the Department of Public Instruction, etc.

Note: The word "crosswalk" is used to describe a grid which displays a budget in a two-dimensional manner. For example, Section 4-A is a crosswalk which shows the Capital School District budget by *programs* (rows — read horizontally) and by *objects* (columns — read vertically). It enables the reader to "walk across" the table from Art (a program) to Supplies (an object) and thus determine how the dollars are actually budgeted.

ITEM #4

SCHOOL [illegible]RICT
BUDGET SUMMARY

PROGRAM NAME	STAFF AND BENEFITS	PURCHASED SERVICES	INSTRUCTIONAL SUPPLIES	OTHER SUPPLIES	CAPITAL OUTLAY	OTHER EXPENSES	PROGRAM TOTAL
01 ART K-12	$139,500	$110	$14,456	$272	$3,572	$0	$157,910
02 BUSINESS TRAINING 9-12	$85,988	$1,253	$3,929	$0	$10,730	$0	$101,900
03 DRIVER EDUCATION 9-12	$55,801	$825	$1,924	$90	$0	$0	$58,640
04 COMMUNICATIVE ARTS K-12	$777,874	$631	$45,938	$394	$0	$50	$824,887
05 FOREIGN LANGUAGES 7-12	$88,804	$384	$2,402	$200	$200	$0	$91,990
07 HOME ECONOMICS	$61,331	$504	$5,812	$200	$2,234	$0	$70,081
08 INDUSTRIAL ARTS	$68,265	$160	$9,713	$150	$7,493	$0	$85,781
09 KINDERGARTEN	$101,651	$35	$5,287	$35	$10	$0	$107,018
10 MATHEMATICS	$458,313	$3,000	$19,569	$221	$0	$37	$481,139
11 MUSIC	$150,008	$2,279	$4,539	$365	$33,055	$0	$190,246
12 PHYSICAL EDUCATION	$212,275	$766	$5,796	$278	$3,037	$0	$222,152
13 HEALTH EDUCATION	$40,668	$18	$731	$100	$90	$0	$41,667
14 SCIENCE	$466,297	$3,177	$24,762	$3,201	$1,250	$0	$498,687
15 SOCIAL SCIENCE	$504,887	$2,795	$18,027	$625	$40	$0	$526,374
16 DISTRIBUTIVE EDUCATION	$16,643	$780	$668	$0	$0	$0	$18,091
33 ORTHOPEDIC	$44,500	$715	$4,772	$130	$1,658	$2,263CR	$49,512
34 SPECIAL EDUCATION	$295,197	$14,714	$10,707	$85	$205	$0	$320,908
35 ATHLETICS	$18,942	$18,045	$16,247	$0	$2,243	$14,069CR	$41,409
38 STUDENT ACTIVITIES	$8,826	$0	$0	$0	$0	$0	$8,826
40 CAREER EDUCATION	$38,945	$720	$2,890	$350	$1,565	$0	$43,970
41 ACT -GIFTED & TALENTED-	$28,872	$108	$2,968	$570	$0	$0	$32,518
42 HOUSE BILL 509	$0	$2,000	$0	$0	$0	$0	$2,000
50 GUIDANCE	$163,130	$2,865	$2,131	$205	$440	$0	$168,771
51 LIBRARY - AV EQUIPMENT	$81,740	$2,355	$35,041	$1,500	$7,319	$0	$127,955
57 CURRICULUM DEVELOPMENT	$13,871	$2,150	$14,244	$963	$0	$0	$31,228
60 EMPLOYEE BENEFITS	$98,200	$0	$0	$0	$0	$0	$98,200
61 OTHER INSTRUCT'L SUPPORT	$129,096	$0	$0	$0	$28,114	$0	$157,210
62 IN-SERVICE EDUCATION	$8,950	$1,150	$200	$200	$0	$0	$10,500
63 COMMUNITY SERVICES	$0	$200	$100	$50	$0	$0	$350
70 BOARD OF EDUCATION	$0	$15,010	$150	$230	$0	$7,500	$22,890
71 BUILDING LEADERSHIP	$481,520	$30,204	$9,457	$12,046	$3,000	$112,445CR	$423,782
72 CENTRAL DIRECTION	$251,605	$51,710	$1,200	$19,805	$5,925	$13,333CR	$316,912
80 FOOD SERVICES	$112,359	$0	$0	$0	$0	$0	$112,359
81 MAINTENANCE	$70,511	$43,760	$0	$38,300	$20,650	$15,650CR	$158,171
82 PLANT OPERATION	$451,494	$134,620	$0	$207,724	$8,413	$18,413CR	$953,842
83 PROF/TECH. SERVICES	$0	$4,000	$0	$0	$0	$2,000CR	$2,000
84 TRANSPORTATION	$52,963	$532,650	$50	$4,800	$0	$0	$590,463
REPORT TOTALS	$5,743,328	$1,048,711	$272,358	$295,330	$143,368	$173,277CR	$7,329,818 *****

SCHOOL DISTRICT
BUDGET SUMMARY

COST CENTER NAME PROGRAM NAME	STAFF AND BENEFITS	PURCHASED SERVICES	INSTRUCTIONAL SUPPLIES	OTHER SUPPLIES	CAPITAL OUTLAY	OTHER EXPENSES	C.C. OR PROGRAM TOTAL	
HIGH SCHOOL								
ART K-12	$33,805	$0	$6,150	$162	$2,447	$0	$42,564	
BUSINESS TRAINING 9-12	$85,988	$1,253	$3,929	$0	$10,730	$0	$101,900	
DRIVER EDUCATION 9-12	$55,801	$825	$1,924	$90	$0	$0	$58,640	
COMMUNICATIVE ARTS K-12	$209,091	$235	$8,374	$200	$0	$50	$217,950	
FOREIGN LANGUAGES 7-12	$63,479	$184	$1,475	$0	$0	$0	$65,138	
HOME ECONOMICS	$38,767	$454	$3,077	$200	$1,600	$0	$44,098	
INDUSTRIAL ARTS	$35,080	$150	$5,025	$0	$6,399	$0	$46,654	
MATHEMATICS	$146,445	$3,000	$3,029	$0	$0	$37	$152,511	
MUSIC	$25,988	$1,650	$1,530	$0	$30,575	$0	$59,743	
PHYSICAL EDUCATION	$63,599	$151	$2,344	$0	$2,518	$0	$68,612	
HEALTH EDUCATION	$22,760	$0	$441	$100	$90	$0	$23,391	
SCIENCE	$166,917	$197	$12,403	$1,250	$1,070	$0	$181,837	
SOCIAL SCIENCE	$225,506	$1,376	$8,938	$405	$40	$0	$236,265	
DISTRIBUTIVE EDUCATION	$13,676	$780	$668	$0	$0	$0	$15,124	
SPECIAL EDUCATION	$60,833	$14	$1,260	$0	$0	$0	$62,107	
STUDENT ACTIVITIES	$4,039	$0	$0	$0	$0	$0	$4,039	
CAREER EDUCATION	$38,945	$150	$1,494	$250	$72	$0	$40,911	
ACT -GIFTED & TALENTED-	$9,856	$0	$0	$0	$0	$0	$9,856	
GUIDANCE	$104,260	$2,332	$1,186	$0	$0	$0	$107,778	
LIBRARY - AV EQUIPMENT	$28,715	$1,355	$14,387	$300	$910	$0	$45,667	
NURSING	$18,945	$0	$0	$0	$0	$0	$18,945	
OTHER INSTRUCT'L SUPPORT	$11,275	$0	$0	$0	$0	$0	$11,275	
BUILDING LEADERSHIP	$149,280	$13,195	$3,000	$7,600	$2,430	$40,348CR	$135,157	
FOOD SERVICES	$7,460	$0	$0	$0	$0	$0	$7,460	
PLANT OPERATION	$133,120	$0	$0	$0	$0	$0	$133,120	
COST CENTER TOTALS	$1,753,630	$27,301	$80,634	$10,557	$58,881	$40,261CR	$1,890,742	***
ATHLETICS								
ATHLETICS	$18,942	$18,045	$15,964	$0	$2,243	$14,069CR	$41,125	
COST CENTER TOTALS	$18,942	$18,045	$15,964	$0	$2,243	$14,069CR	$41,125	***
CENTRAL MIDDLE SCH.								
ART K-12	$30,073	$10	$1,674	$110	$940	$0	$32,807	
COMMUNICATIVE ARTS K-12	$163,796	$200	$4,298	$80	$0	$0	$168,374	
FOREIGN LANGUAGES 7-12	$12,245	$200	$93	$100	$200	$0	$12,838	
HOME ECONOMICS	$12,841	$50	$1,238	$0	$324	$0	$14,453	
INDUSTRIAL ARTS	$21,344	$10	$2,654	$50	$1,094	$0	$25,152	
MATHEMATICS	$99,179	$0	$3,772	$80	$0	$0	$103,031	
MUSIC	$33,765	$524	$629	$260	$1,630	$0	$36,808	
PHYSICAL EDUCATION	$28,686	$5	$1,239	$228	$115	$0	$30,273	
HEALTH EDUCATION	$17,908	$10	$163	$0	$0	$0	$18,081	
SCIENCE	$103,108	$640	$3,501	$1,500	$160	$0	$108,909	
SOCIAL SCIENCE	$90,793	$552	$2,573	$80	$0	$0	$93,998	
SPECIAL EDUCATION	$93,931	$200	$4,222	$85	$0	$0	$98,438	
STUDENT ACTIVITIES	$2,331	$0	$0	$0	$0	$0	$2,331	
CAREER EDUCATION	$0	$70	$1,396	$100	$1,493	$0	$3,059	
ACT -GIFTED & TALENTED-	$9,500	$50	$1,199	$200	$0	$0	$10,949	
GUIDANCE	$58,870	$445	$643	$175	$440	$0	$60,573	
LIBRARY - AV EQUIPMENT	$14,916	$650	$4,400	$500	$2,200	$0	$22,666	
NURSING	$9,032	$0	$0	$0	$0	$0	$9,032	

SC DISTRICT
T SUMMARY

COST CENTER NAME PROGRAM NAME	STAFF AND BENEFITS	PURCHASED SERVICES	INSTRUCTIONAL SUPPLIES	OTHER SUPPLIES	CAPITAL OUTLAY	OTHER EXPENSES	C.C. OR PROGRAM TOTAL	
CENTRAL MIDDLE SCH. CONTINUED								
OTHER INSTRUCT'L SUPPORT	$5,445	$0	$0	$0	$4,000	$0	$9,445	
BUILDING LEADERSHIP	$81,663	$4,900	$300	$1,300	$0	$19,879CR	$68,284	
FOOD SERVICES	$7,667	$0	$0	$0	$0	$0	$7,667	
PLANT OPERATION	$87,837	$0	$0	$0	$0	$0	$87,837	
COST CENTER TOTALS	$984,930	$8,516	$33,994	$4,848	$12,596	$19,879CR	$1,025,005	***
WM. HENRY MIDDLE SCH								
ART K-12	$17,313	$0	$1,109	$0	$0	$0	$19,422	
COMMUNICATIVE ARTS K-12	$111,199	$120	$5,346	$80	$0	$0	$116,745	
FOREIGN LANGUAGES 7-12	$13,080	$0	$834	$100	$0	$0	$14,014	
HOME ECONOMICS	$9,723	$0	$1,497	$0	$310	$0	$11,530	
INDUSTRIAL ARTS	$11,841	$0	$2,034	$100	$0	$0	$13,975	
MATHEMATICS	$102,390	$0	$5,913	$80	$0	$0	$108,383	
MUSIC	$30,848	$40	$376	$97	$400	$0	$31,761	
PHYSICAL EDUCATION	$24,754	$450	$1,389	$50	$309	$0	$26,952	
HEALTH EDUCATION	$0	$8	$187	$0	$0	$0	$195	
SCIENCE	$100,680	$1,940	$3,678	$400	$0	$0	$106,698	
SOCIAL SCIENCE	$103,307	$467	$2,668	$80	$0	$0	$106,522	
SPECIAL EDUCATION	$11,625	$0	$2,278	$0	$155	$0	$14,058	
ATHLETICS	$0	$0	$283	$0	$0	$0	$283	
STUDENT ACTIVITIES	$2,456	$0	$0	$0	$0	$0	$2,456	
ACT -GIFTED & TALENTED-	$9,516	$58	$1,769	$220	$0	$0	$11,563	
GUIDANCE	$0	$88	$302	$30	$0	$0	$420	
LIBRARY - AV EQUIPMENT	$13,323	$350	$4,555	$0	$1,995	$0	$20,223	
NURSING	$10,259	$18	$50	$17	$0	$0	$10,344	
OTHER INSTRUCT'L SUPPORT	$5,645	$0	$0	$0	$6,297	$0	$11,942	
BUILDING LEADERSHIP	$73,667	$3,230	$1,500	$1,200	$0	$16,800CR	$62,797	
FOOD SERVICES	$6,881	$0	$0	$0	$0	$0	$6,881	
PLANT OPERATION	$65,839	$0	$0	$0	$0	$0	$65,839	
COST CENTER TOTALS	$724,346	$6,769	$35,768	$2,454	$9,466	$16,800CR	$762,003	***
ORTHOPEDIC FAC								
ORTHOPEDIC	$44,500	$715	$4,772	$130	$1,658	$2,263CR	$49,512	
NURSING	$4,663	$0	$0	$0	$0	$0	$4,663	
OTHER INSTRUCT'L SUPPORT	$17,746	$0	$0	$0	$0	$0	$17,746	
COST CENTER TOTALS	$66,909	$715	$4,772	$130	$1,658	$2,263CR	$71,921	***
HARTLY ELEM. SCH.								
ART K-12	$9,456	$0	$608	$0	$0	$0	$10,064	
COMMUNICATIVE ARTS K-12	$42,756	$0	$4,145	$0	$0	$0	$46,901	
KINDERGARTEN	$14,941	$0	$924	$0	$10	$0	$15,875	
MATHEMATICS	$16,032	$0	$1,120	$0	$0	$0	$17,152	
MUSIC	$9,115	$65	$365	$0	$0	$0	$9,545	
PHYSICAL EDUCATION	$14,252	$0	$84	$0	$40	$0	$14,376	
SCIENCE	$13,895	$0	$1,335	$0	$20	$0	$15,250	
SOCIAL SCIENCE	$12,827	$0	$1,267	$0	$0	$0	$14,094	
SPECIAL EDUCATION	$29,439	$0	$669	$0	$50	$0	$30,158	
LIBRARY - AV EQUIPMENT	$4,047	$0	$933	$250	$736	$0	$5,966	
NURSING	$5,129	$0	$0	$0	$0	$0	$5,129	
OTHER INSTRUCT'L SUPPORT	$5,645	$0	$0	$0	$7,470	$0	$13,115	

SCHOOL DISTRICT
BUDGET SUMMARY

COST CENTER NAME PROGRAM NAME	STAFF AND BENEFITS	PURCHASED SERVICES	INSTRUCTIONAL SUPPLIES	OTHER SUPPLIES	CAPITAL OUTLAY	OTHER EXPENSES	C.C. OR PROGRAM TOTAL	
HARTLY ELEM. SCH. CONTINUED								
BUILDING LEADERSHIP	$29,878	$1,924	$720	$326	$0	$8,501CR	$24,347	
FOOD SERVICES	$6,495	$0	$0	$0	$0	$0	$6,495	
PLANT OPERATION	$14,617	$0	$0	$0	$0	$0	$14,617	
COST CENTER TOTALS	$228,524	$1,789	$12,170	$576	$8,326	$8,501CR	$243,084	***
TOWNE POINT ELEM SCH								
ART K-12	$10,024	$0	$2,000	$0	$0	$0	$12,024	
COMMUNICATIVE ARTS K-12	$47,267	$0	$3,628	$0	$0	$0	$50,895	
KINDERGARTEN	$15,561	$0	$892	$0	$0	$0	$16,453	
MATHEMATICS	$17,724	$0	$1,830	$0	$0	$0	$19,554	
MUSIC	$9,683	$0	$349	$0	$30	$0	$10,062	
PHYSICAL EDUCATION	$15,381	$0	$77	$0	$55	$0	$15,513	
SCIENCE	$15,363	$80	$1,100	$0	$0	$0	$16,543	
SOCIAL SCIENCE	$12,755	$80	$943	$0	$0	$0	$13,778	
DISTRIBUTIVE EDUCATION	$1,426	$0	$0	$0	$0	$0	$1,426	
SPECIAL EDUCATION	$30,140	$0	$488	$0	$0	$0	$30,628	
LIBRARY - AV EQUIPMENT	$4,047	$0	$3,930	$0	$660	$0	$8,637	
NURSING	$5,129	$0	$0	$0	$0	$0	$5,129	
OTHER INSTRUCT'L SUPPORT	$5,645	$0	$0	$0	$450	$0	$6,095	
BUILDING LEADERSHIP	$30,301	$1,395	$800	$400	$500	$5,539CR	$27,857	
FOOD SERVICES	$6,295	$0	$0	$0	$0	$0	$6,295	
PLANT OPERATION	$24,179	$0	$0	$0	$0	$0	$24,179	
COST CENTER TOTALS	$250,920	$1,555	$16,037	$400	$1,695	$5,539CR	$265,068	***
WEST ELEM. SCH.								
ART K-12	$9,330	$0	$600	$0	$0	$0	$9,930	
COMMUNICATIVE ARTS K-12	$50,107	$0	$6,088	$0	$0	$0	$56,195	
KINDERGARTEN	$19,479	$0	$927	$0	$0	$0	$20,406	
MATHEMATICS	$18,789	$0	$981	$0	$0	$0	$19,770	
MUSIC	$10,629	$0	$529	$0	$0	$0	$11,158	
PHYSICAL EDUCATION	$16,194	$160	$0	$0	$0	$0	$16,354	
SCIENCE	$16,282	$80	$460	$0	$0	$0	$16,822	
SOCIAL SCIENCE	$15,031	$80	$591	$0	$0	$0	$15,702	
SPECIAL EDUCATION	$23,405	$0	$560	$0	$0	$0	$23,965	
LIBRARY - AV EQUIPMENT	$4,215	$0	$1,660	$200	$0	$0	$6,075	
NURSING	$5,129	$0	$0	$0	$0	$0	$5,129	
OTHER INSTRUCT'L SUPPORT	$5,645	$0	$0	$0	$5,480	$0	$11,125	
BUILDING LEADERSHIP	$28,681	$1,460	$600	$200	$70	$8,654CR	$22,357	
FOOD SERVICES	$6,495	$0	$0	$0	$0	$0	$6,495	
PLANT OPERATION	$22,174	$0	$0	$0	$0	$0	$22,174	
COST CENTER TOTALS	$251,585	$1,780	$12,996	$400	$5,550	$8,654CR	$263,657	***
FAIRVIEW ELEM. SCH.								
ART K-12	$8,557	$0	$410	$0	$0	$0	$8,967	
COMMUNICATIVE ARTS K-12	$43,917	$0	$5,127	$34	$0	$0	$49,078	
KINDERGARTEN	$16,358	$0	$809	$35	$0	$0	$17,202	
MATHEMATICS	$16,468	$0	$1,072	$61	$0	$0	$17,601	
MUSIC	$9,265	$0	$482	$8	$420	$0	$10,175	
PHYSICAL EDUCATION	$14,647	$0	$320	$0	$0	$0	$14,967	
SCIENCE	$14,272	$70	$907	$51	$0	$0	$15,300	

SCHOOL DISTRICT
BUDGET SUMMARY

COST CENTER NAME PROGRAM NAME	STAFF AND BENEFITS	PURCHASED SERVICES	INSTRUCTIONAL SUPPLIES	OTHER SUPPLIES	CAPITAL OUTLAY	OTHER EXPENSES	C.C. OR PROGRAM TOTAL	
FAIRVIEW ELEM. SCH. CONTINUED								
SOCIAL SCIENCE	$11,637	$70	$450	$60	$0	$0	$12,217	
DISTRIBUTIVE EDUCATION	$1,541	$0	$0	$0	$0	$0	$1,541	
SPECIAL EDUCATION	$9,203	$0	$500	$0	$0	$0	$9,703	
LIBRARY - AV EQUIPMENT	$4,215	$0	$1,456	$0	$230	$0	$5,901	
NURSING	$4,810	$0	$0	$0	$0	$0	$4,810	
OTHER INSTRUCT'L SUPPORT	$5,045	$0	$0	$0	$2,035	$0	$7,080	
BUILDING LEADERSHIP	$29,878	$1,450	$915	$120	$0	$5,173CR	$27,190	
FOOD SERVICES	$5,523	$0	$0	$0	$0	$0	$5,523	
PLANT OPERATION	$23,633	$0	$0	$0	$0	$0	$23,633	
COST CENTER TOTALS	$218,969	$1,590	$12,448	$369	$2,685	$5,173CR	$230,888	***
EAST ELEM. SCH.								
ART K-12	$11,385	$0	$600	$0	$0	$0	$11,985	
COMMUNICATIVE ARTS K-12	$58,147	$0	$3,011	$0	$0	$0	$61,158	
KINDERGARTEN	$18,340	$0	$936	$0	$0	$0	$19,276	
MATHEMATICS	$21,804	$0	$941	$0	$0	$0	$22,745	
MUSIC	$10,451	$0	$180	$0	$0	$0	$10,631	
PHYSICAL EDUCATION	$18,105	$0	$126	$0	$0	$0	$18,231	
SCIENCE	$18,895	$90	$523	$0	$0	$0	$19,508	
SOCIAL SCIENCE	$17,444	$90	$305	$0	$0	$0	$17,839	
SPECIAL EDUCATION	$13,636	$0	$330	$0	$0	$0	$13,966	
LIBRARY - AV EQUIPMENT	$4,047	$0	$1,850	$0	$488	$0	$6,385	
NURSING	$5,129	$0	$0	$0	$0	$0	$5,129	
OTHER INSTRUCT'L SUPPORT	$5,645	$0	$0	$0	$477	$0	$6,122	
BUILDING LEADERSHIP	$30,301	$1,375	$620	$400	$0	$2,917CR	$29,779	
FOOD SERVICES	$5,723	$0	$0	$0	$0	$0	$5,723	
PLANT OPERATION	$23,832	$0	$0	$0	$0	$0	$23,832	
COST CENTER TOTALS	$262,884	$1,555	$9,422	$400	$965	$2,917CR	$272,309	***
SOUTH ELEM. SCH.								
ART K-12	$9,557	$100	$1,305	$0	$185	$0	$11,147	
COMMUNICATIVE ARTS K-12	$51,594	$76	$5,921	$0	$0	$0	$57,591	
KINDERGARTEN	$16,972	$35	$799	$0	$0	$0	$17,806	
MATHEMATICS	$19,482	$0	$910	$0	$0	$0	$20,392	
MUSIC	$10,264	$0	$99	$0	$0	$0	$10,363	
PHYSICAL EDUCATION	$16,657	$0	$217	$0	$0	$0	$16,874	
SCIENCE	$16,885	$80	$855	$0	$0	$0	$17,820	
SOCIAL SCIENCE	$15,587	$80	$292	$0	$0	$0	$15,959	
SPECIAL EDUCATION	$22,985	$0	$400	$0	$0	$0	$23,385	
LIBRARY - AV EQUIPMENT	$4,215	$0	$1,870	$250	$100	$0	$6,435	
NURSING	$4,810	$0	$0	$0	$0	$0	$4,810	
OTHER INSTRUCT'L SUPPORT	$5,645	$0	$0	$0	$1,800	$0	$7,445	
BUILDING LEADERSHIP	$27,871	$1,275	$1,002	$500	$0	$4,634CR	$26,014	
FOOD SERVICES	$6,495	$0	$0	$0	$0	$0	$6,495	
PLANT OPERATION	$23,752	$0	$0	$0	$0	$0	$23,752	
COST CENTER TOTALS	$252,771	$1,646	$13,670	$750	$2,085	$4,634CR	$266,288	***
CURRICULUM DEVELOPMT								
ACT -GIFTED & TALENTED-	$0	$0	$0	$150	$0	$0	$150	
URRICULUM DEVELOPMENT	$13,871	$2,150	$14,244	$963	$0	$0	$31,228	

SCHOOL DISTRICT
BUDGET SUMMARY

COST CENTER NAME PROGRAM NAME	STAFF AND BENEFITS	PURCHASED SERVICES	INSTRUCTIONAL SUPPLIES	OTHER SUPPLIES	CAPITAL OUTLAY	OTHER EXPENSES	C.C. OR PROGR TOTAL
CURRICULUM DEVELOPMT CONTINUED							
IN-SERVICE EDUCATION	$0	$0	$0	$0	$0	$0	$0
COST CENTER TOTALS	$13,871	$2,150	$14,244	$1,113	$0	$0	$31,378
DISTRICT							
SPECIAL EDUCATION	$0	$14,500	$0	$0	$0	$0	$14,500
HOUSE BILL 509	$0	$2,000	$0	$0	$0	$0	$2,000
TESTING	$0	$0	$0	$0	$0	$0	$0
NURSING	$0	$0	$0	$0	$0	$0	$0
EMPLOYEE BENEFITS	$98,200	$0	$0	$0	$0	$0	$98,200
OTHER INSTRUCT'L SUPPORT	$55,715	$0	$0	$0	$105	$0	$55,820
IN-SERVICE EDUCATION	$8,950	$1,150	$200	$200	$0	$0	$10,500
COMMUNITY SERVICES	$0	$200	$100	$50	$0	$0	$350
BOARD OF EDUCATION	$0	$15,010	$150	$230	$0	$7,500	$22,890
CENTRAL DIRECTION	$1,200	$4,150	$150	$300	$0	$25	$5,825
FOOD SERVICES	$53,325	$0	$0	$0	$0	$0	$53,325
PLANT OPERATION	$0	$0	$0	$0	$0	$0	$0
TRANSPORTATION	$0	$0	$0	$0	$0	$0	$0
COST CENTER TOTALS	$217,390	$37,010	$600	$780	$105	$7,525	$263,410 *
SPECIAL SERVICES							
PSYCHOLOGICAL	$37,657	$1,400	$500	$150	$575	$675CR	$39,607
SPEECH & HEARING	$29,907	$400	$465	$150	$50	$90CR	$30,882
VISITING TEACHER	$14,471	$800	$70	$100	$0	$0	$15,441
TESTING	$0	$0	$3,300	$100	$0	$0	$3,400
NURSING	$0	$1,600	$2,104	$120	$0	$126CR	$3,698
COST CENTER TOTALS	$82,035	$4,200	$6,439	$620	$625	$891CR	$93,028 *
ADMINISTRATION							
CENTRAL DIRECTION	$250,405	$47,560	$1,050	$19,505	$5,925	$13,358CR	$311,087
FOOD SERVICES	$0	$0	$0	$0	$0	$0	$0
PLANT OPERATION	$3,937	$0	$0	$0	$0	$0	$3,937
PROF/TECH. SERVICES	$0	$4,000	$0	$0	$0	$2,000CR	$2,000
TRANSPORTATION	$0	$0	$0	$0	$0	$0	$0
COST CENTER TOTALS	$254,342	$51,560	$1,050	$19,505	$5,925	$15,358CR	$317,024 *
BUILDINGS & GROUNDS							
MAINTENANCE	$70,511	$43,760	$0	$38,900	$20,650	$15,650CR	$158,171
PLANT OPERATION	$28,574	$304,620	$0	$207,728	$8,413	$18,413CR	$530,922
COST CENTER TOTALS	$99,085	$348,380	$0	$246,628	$29,063	$34,063CR	$689,093 *
MEDIA LAB							
MEDIA LAB	$9,232	$1,100	$2,050	$1,000	$1,000	$1,250CR	$13,132
COST CENTER TOTALS	$9,232	$1,100	$2,050	$1,000	$1,000	$1,250CR	$13,132 ***
GRAPHICS CENTER							
GRAPHICS	$0	$200	$50	$0	$500	$550CR	$200
COST CENTER TOTALS	$0	$200	$50	$0	$500	$550CR	$200 ***
TRANSPORTATION							
TRANSPORTATION	$52,963	$532,650	$50	$4,800	$0	$0	$590,463
COST CENTER TOTALS	$52,963	$532,650	$50	$4,800	$0	$0	$590,463 ***
REPORT TOTALS	$5,743,328	$1,048,711	$272,358	$295,330	$143,368	$173,277CR	$7,329,818 *****

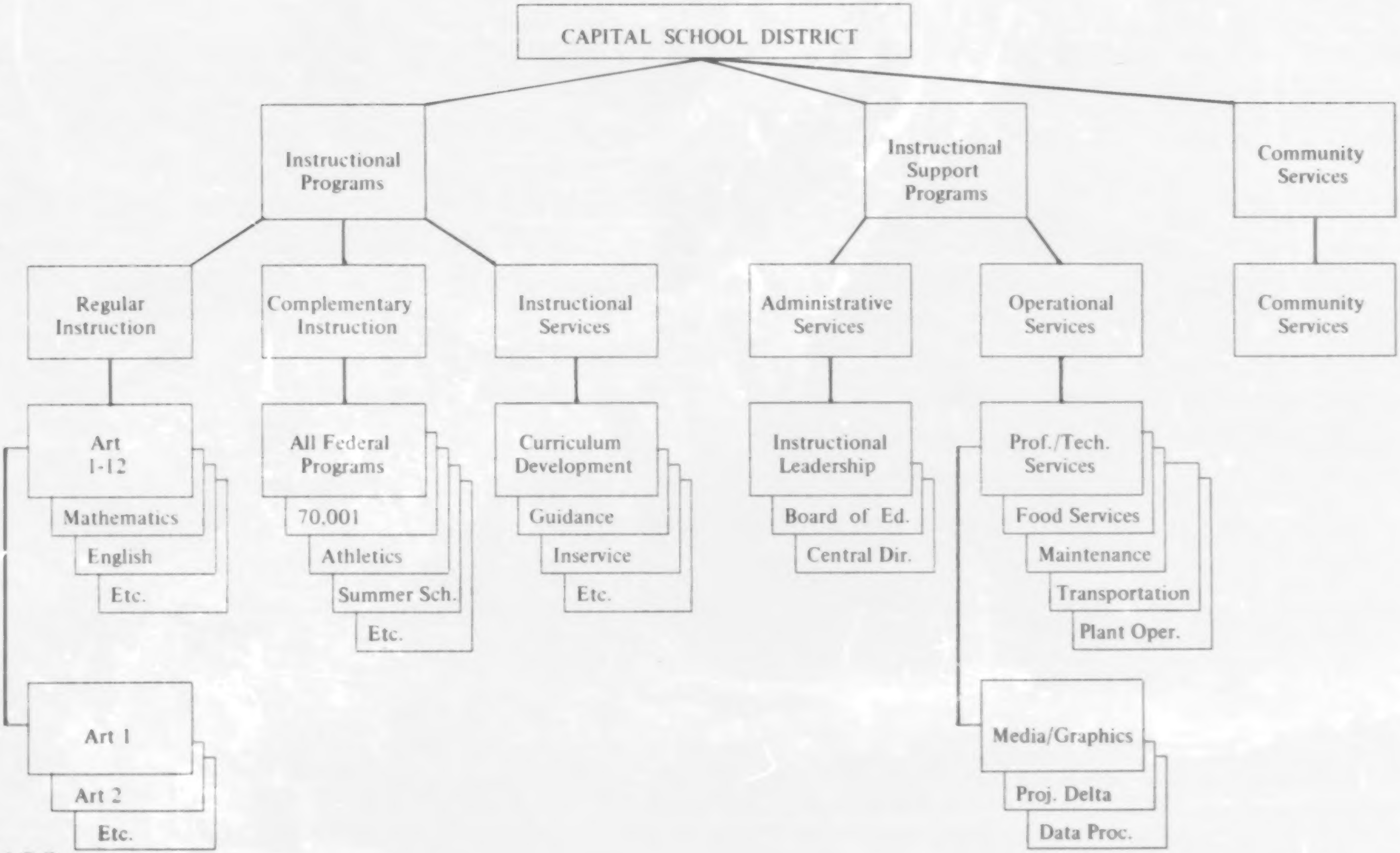
SCHOOL DISTRICT
BUDGET SUMMARY

COST CENTER NAME	STAFF AND BENEFITS	PURCHASED SERVICES	INSTRUCTIONAL SUPPLIES	OTHER SUPPLIES	CAPITAL OUTLAY	OTHER EXPENSES	COST CENTER TOTAL
01 HIGH SCHOOL	$1,753,630	$27,301	$80,634	$10,557	$58,881	$40,261CR	$1,890,742
02 ATHLETICS	$18,942	$18,045	$15,964	$0	$2,263	$14,069CR	$41,125
06 CENTRAL MIDDLE SCH.	$984,930	$8,516	$33,994	$4,848	$12,596	$19,879CR	$1,025,005
07 WM. HENRY MIDDLE SCH	$724,346	$6,769	$35,768	$2,454	$9,466	$16,800CR	$762,003
13 ORTHOPEDIC FAC	$66,909	$715	$4,772	$130	$1,658	$2,263CR	$71,921
14 HARTLY ELEM. SCH.	$228,524	$1,989	$12,170	$576	$8,326	$8,501CR	$243,084
15 TOWNE POINT ELEM SCH	$250,920	$1,555	$16,037	$400	$1,695	$5,539CR	$265,068
16 WEST ELEM. SCH.	$251,585	$1,780	$12,996	$400	$5,550	$8,654CR	$263,657
17 FAIRVIEW ELEM. SCH.	$218,969	$1,590	$12,448	$369	$2,685	$5,173CR	$230,988
18 EAST ELEM. SCH.	$262,884	$1,555	$9,422	$400	$965	$2,917CR	$272,309
19 SOUTH ELEM. SCH.	$252,771	$1,646	$13,670	$750	$2,085	$4,634CR	$266,288
21 CURRICULUM DEVELOPMT	$13,871	$2,150	$14,244	$1,113	$0	$0	$31,378
22 DISTRICT	$217,390	$37,010	$600	$780	$105	$7,525	$263,410
23 SPECIAL SERVICES	$82,035	$4,200	$6,439	$620	$625	$891CR	$93,028
24 ADMINISTRATION	$254,342	$51,560	$1,050	$19,505	$5,925	$15,358CR	$317,024
25 BUILDINGS & GROUNDS	$99,085	$348,380	$0	$246,628	$29,063	$34,063CR	$689,093
26 MEDIA LAB	$9,232	$1,100	$2,050	$1,000	$1,000	$1,250CR	$13,132
27 GRAPHICS CENTER	$0	$200	$50	$0	$500	$550CR	$200
28 TRANSPORTATION	$52,963	$532,650	$50	$4,800	$0	$0	$590,463
REPORT TOTALS	$5,743,328	$1,048,711	$272,358	$295,330	$143,368	$173,277CR	$7,329,818 **

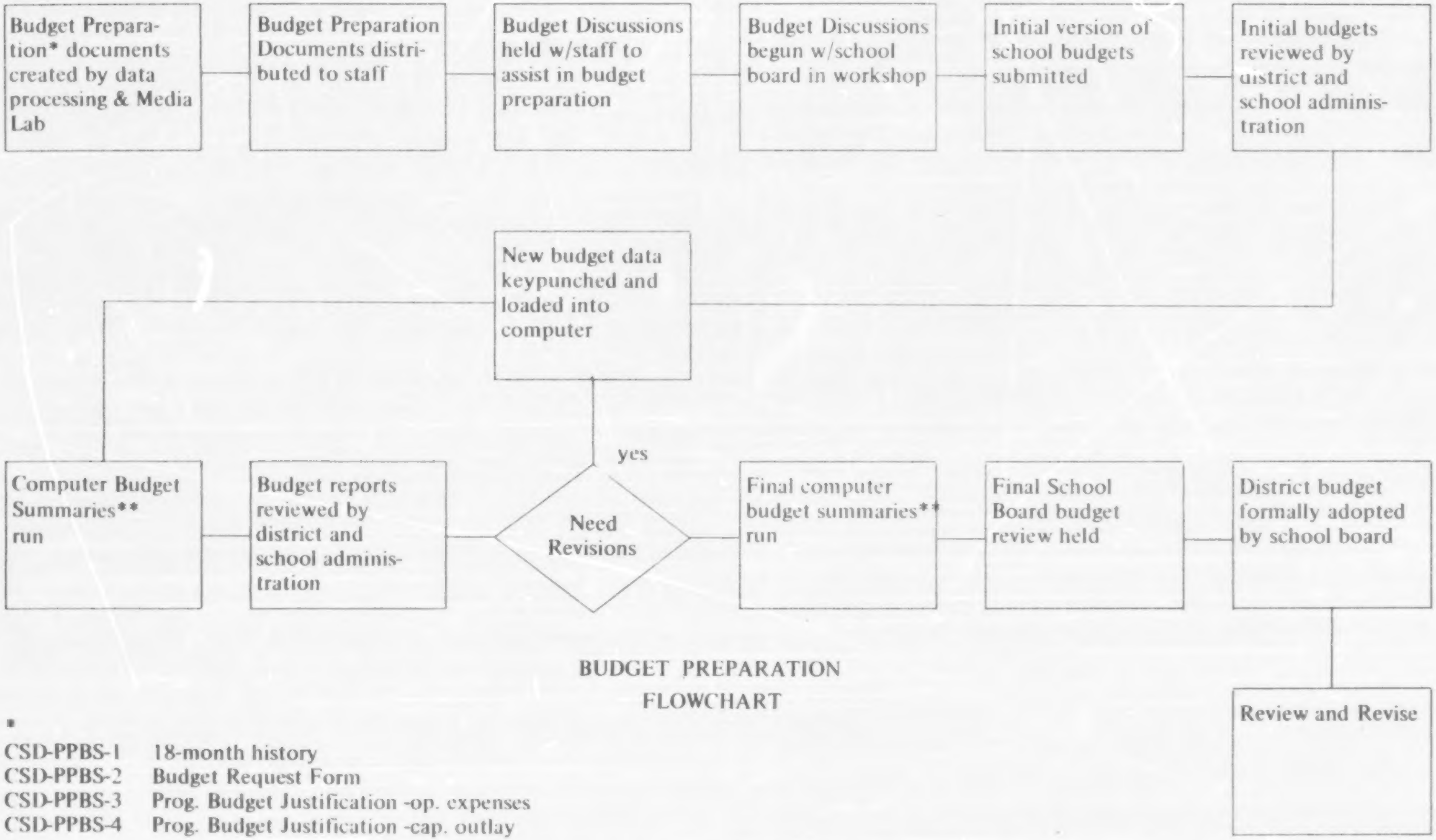
LOC.OBJ.	DESCRIPTION	BUDGETED AMOUNT
324	GAS	$7,000.00
325	EQUIPMENT RENTAL	$39,888.00
326	VEHICLE REPAIRS&SERV	$2,764.00
328	TRASH REMOVAL SERV.	$600.00
331	PUPIL TRANSPORTATION	$14,278.00
332	TRAVEL, STAFF	$27,266.00
341	TELEPHONE	$31,000.00
342	POSTAGE	$8,322.00
350	ADVERTISING	$3,500.00
360	PRINTING SERVICES	$2,745.00
362	INVALID LOCAL OBJECT	$264.00
370	TUITION	$14,000.00
390	OTHER PURCHASED SERV	$3,350.00
391	FILM RENTALS	$5,110.00
392	LAUNDRY SERVICES	$6,533.00
411	INSTR. SUPPLIES	$148,954.00
412	OFFICE SUPPLIES	$13,288.00
413	EQUIP. REPAIR SUPPLI	$6,631.00
414	GRAPHIC PRODUCED SUP	$23,920.00
415	HEATING FUELS	$150,000.00
420	TEXTBOOKS	$88,061.00
421	OTHER TEXT MATERIALS	$28,617.00
430	LIBRARY BOOKS	$20,038.00
431	LIB. PAPERBACK BOOKS	$100.00
441	PERIODICALS-CLASSRM.	$5,536.00
442	PERIODICALS-LIBRARY	$3,558.00
443	OTHER PUBLICATIONS	$2,527.00
460	CUSTODIAL SUPPLIES	$23,339.00

PROGRAM STRUCTURES — C.S.D.

PROGRAM STRUCTURE


CAPITAL SCHOOL DISTRICT
Instructional Programs
Instructional Support Programs
Community Services
Regular Instruction
Complementary Instruction
Instructional Services
Administrative Services
Operational Services
Community Services
Art 1-12
Mathematics
English
Etc.
All Federal Programs
70,001
Athletics
Summer Sch.
Etc.
Curriculum Development
Guidance
Inservice
Etc.
Instructional Leadership
Board of Ed.
Central Dir.
Prof./Tech. Services
Food Services
Maintenance
Transportation
Plant Oper.
Art 1
Art 2
Etc.
Media/Graphics
Proj. Delta
Data Proc.

BUDGET PREPARATION FLOW CHART


Budget Preparation* documents created by data processing & Media Lab
Budget Preparation Documents distributed to staff
Budget Discussions held w/staff to assist in budget preparation
Budget Discussions begun w/school board in workshop
Initial version of school budgets submitted
Initial budgets reviewed by district and school administration
New budget data keypunched and loaded into computer
yes
Computer Budget Summaries** run
Budget reports reviewed by district and school administration
Need Revisions
Final computer budget summaries** run
Final School Board budget review held
District budget formally adopted by school board
Review and Revise

BUDGET PREPARATION
FLOWCHART

*

CSD-PPBS-1	18-month history
CSD-PPBS-2	Budget Request Form
CSD-PPBS-3	Prog. Budget Justification -op. expenses
CSD-PPBS-4	Prog. Budget Justification -cap. outlay

**

CSD-PPBS-5	Crosswalks
CSD-PPBS-6	Sub-program summaries
CSD-PPBS-7	Program summaries
CSD-PPBS-8	Cost center summaries
CSD-PPBS-9	Object summaries

Item No. 6

PLANNED PROGRAM BUDGETING SYSTEM

PLANNED PROGRAM BUDGETING SYSTEM

Suggested Timetable

January	Budget preparation documents generated by Data Processing and Graphics Center
1st week of February	Budget preparation documents distributed to district staff with instructions
February/March	Budget discussions held with district staff to aid in budget preparation
1st week of April	Budget discussions begun with Board of Education in workshop sessions
2nd week of April	Initial versions of school budgets submitted
3rd week of April	Initial budgets reviewed by district and school administrators
Last week of April	Budget data keypunched and preliminary budget summaries run
1st, 2nd, 3rd week of May	Computer listed budgets reviewed by district and school administrators. Preliminary revisions begun on computer records
Last week of May	Final computerized budget reports run
2nd week of June	Final budget submitted to Board of Education during workshop session
3rd week of June	District budget formally adopted at regular board meeting
October	Allocation of salaries to sub-programs

Review and revise

INSTRUCTIONAL STAFF TIME AND SALARY ANALYSIS

STAFF TIME AND SALARY ANALYSIS

1. Kindergarten teachers' salaries will be assigned to subprogram 000 - General Expenses, under program 09 - Kindergarten.

2. Elementary school teachers' salaries will be assigned according to the following rules:

Mathematics	= 15%	Subprogram	301-304	(dep. on grade)
Soc. Studies	= 12%	"	201-204	"
Science	= 13%	"	501-504	"
Art	= 5%	"	601-604	"
Music	= 5%	"	641-644	"
Phys. Ed.	= 10%	"	871-874	"
Total	= 60%			

The remaining 40% will be assigned to communicative arts as follows:

Grades 1 and 2 - 30% to Reading (subprogram 181-182), 10% to Language Arts (101-102).

Grades 3 and 4 - 20% to Reading (subprogram 183-184), 15% to Language Arts (103-104), 5% to Spelling (193-194).

3. Middle school teachers' salaries will be assigned according to the following rules:

5th and 6th grade Communicative Arts teachers - 80% to Reading (subprogram 185-186), 20% to Language Arts (105-106).

5th and 6th grade other teachers - 80% to subject area, 20% to Reading.

7th and 8th grade teachers - 100% to subject area.

(7th and 8th grade Commerical Arts teachers will use subprogram 107 or 108.)

4. High school teachers' salaries will be initially assigned by *program* only, not subprogram. After the beginning of the school year, when actual teacher assignments are known, these salaries will be assigned to the proper subprograms.

5. The local object for all teachers' salaries is 109 with the exception of driver education teachers (113), speech and hearing teachers (111), and psychology teachers (110).

6. All non-instructional salaries will be assigned to the applicable object program subprogram by the payroll department.

7. All salaries or partial salaries will be rounded off to the nearest dollar. However, the sum of an employees partial salaries *must* equal his total salary. Some rounding adjustments may be necessary to achieve this.

CAPITAL SCHOOL DISTRICT
PROGRAM/SALARY ASSIGNMENT FORM

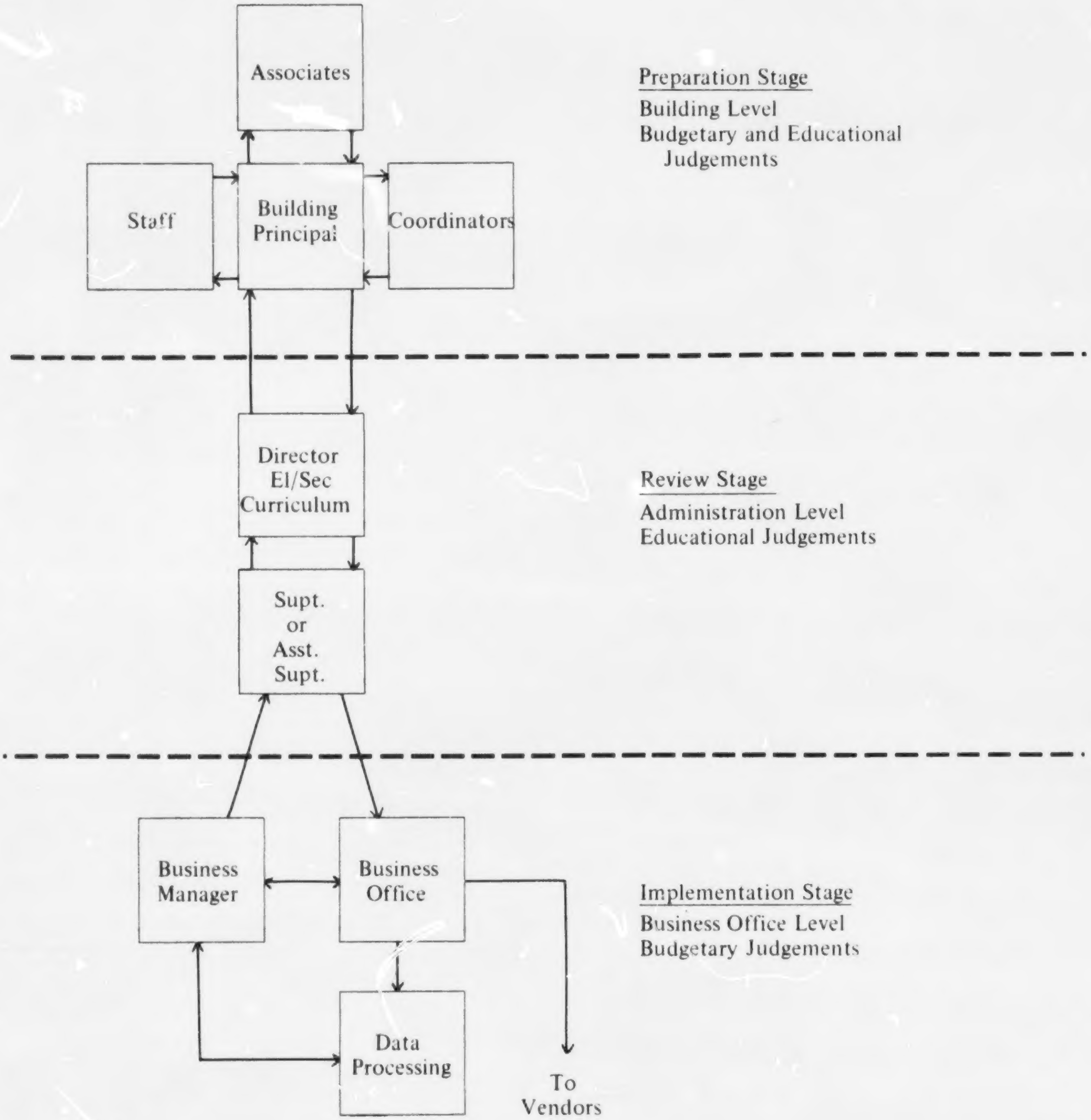
School No. ________ School Name ________

Object ________ Object Name ________ FY ________

Teacher Name	Total Salary	Prog.	Sub-Prog.	Salary Assigned	Prog.	Sub-Prog.	Salary Assigned	Prog.	Sub-Prog.	Salary Assigned

PURCHASE ORDER FLOW CHART

PURCHASE ORDER DOCUMENT FLOW


Associates
Staff
Building Principal
Coordinators
Director El/Sec Curriculum
Supt. or Asst. Supt.
Business Manager
Business Office
Data Processing
To Vendors

Preparation Stage

Building Level
Budgetary and Educational Judgements

Review Stage

Administration Level
Educational Judgements

Implementation Stage

Business Office Level
Budgetary Judgements

Purchase orders rejected at any stage reverse their direction of flow and return to their origination point for revision or removal from the work stream.

DESCRIPTION OF COST CENTERS

COST CENTERS

01	Dover High School
02	Athletics
06	Central Middle School
07	William Henry Middle School
13	Dover Orthopedic Facility
14	Hartly Elementary School
15	Towne Point Elementary School
16	West Elementary School
17	Fairview Elementary School
18	East Elementary School
19	South Elementary School
21	Curriculum Development
22	District
23	Special Services
24	Administration
25	Building and Grounds
26	Graphics Creative Center
27	Federal Programs
28	Transportation

DESCRIPTION OF COST CENTERS OR LOCATIONS OF RESPONSIBILITY

Dover High School — Code 01

Dover High School serves the entire district and has an enrollment of 2100 pupils, organized 9-12.

With a professional staff of 117 and a budget of $140,000.00, it is the largest single instructional unit in the Capital School District.

Athletics — Code 02

Included in this category are all of the interscholastic programs of the district. These programs are currently restricted to the high school.

Although not completely self-sufficient, the budget for this cost center is reduced by admissions charged for football and basketball. Additional revenues are realized when State championships are hosted by the district.

Central Middle School — Code 06

This unit is organized 5-8 with an enrollment of 1100 and a professional staff of 69. Central Middle School also serves most of the special education needs for this age group.

The school is divided into two "little" schools and each grade level within a "little" school has a team of four teachers.

William Henry Middle School — Code 07

The William Henry Middle School provides a program almost identical to Central Middle School with a professional staff of 53. It, too, serves 1100 students on a "little" school team basis.

The difference in staff is due mainly to the absence of the special education classes (one class as opposed to seven at Central Middle School).

Dover Orthopedic Facility — Code 13

This facility currently houses 64 students who are diagnosed as orthopedically handicapped. Specially designed programs and facilities are provided for the educational needs of these children. Therapy service is provided by the Health and Social Services Department of the State.

Hartly Elementary School	**Code 14**
Towne Point Elementary School	**Code 15**
West Elementary School	**Code 16**
Fairview Elementary School	**Code 17**
East Elementary School	**Code 18**
South Elementary School	**Code 19**

These locations are organized on a K-4 basis. Each unit has a separate kindergarten facility. Special education units may be housed in any of the schools but not necessarily all of them.

Hartly Elementary School serves an area located fifteen miles west of the City of Dover while the remaining five schools are within the city limits.

Curriculum Development — Code 21

This category is designed to facilitate the processes needed to keep the curriculum of the Capital School District as current as possible.

The Directors of Curriculum are directly responsible for this cost center.

All new curriculum materials are ordered through this location and actual costs are cycled back into the programs where they are used.

Also included in this cost center are in-service programs, expenses for the District's Curriculum Council and federal program development.

District — Code 22

Budgeted in this cost center are the programs for employee benefits, community services, Board of Education, plant operation, teacher recruiting (affirmative action program) and tuition for out-of-district placement.

Utilities account for a large portion of this area.

Special Services — Code 23

Special Services include psychologists, visiting teacher, speech and hearing specialists, nurses, and the district testing program.

Administration — Code 24

Budgets for central direction of the district are located here. Central Administration assumes the task of planning for and managing the Capital School District. This task is the direct responsibility of the Superintendent of Schools.

In addition to General Administration the three other basic sub-programs under Central Administration are Instruction, Personnel, and Business.

Instructional Administration is primarily concerned with the improvement of instruction.

Personnel Administration is responsible for the recruitment and selection of a staff with the breadth and balance necessary to meet the goals and objectives of the school system.

Business Administration's concerns are centered about the business aspects of the school system.

Building and Grounds — Code 25

Maintenance and repair for buildings, groundskeeping, maintenance of vehicles and supplies are budgeted here.

Plant operations, *not including utilities,* are also in this category.

Graphics Creative Center **Code 26**

Supplies and equipment for this center are budgeted here. Operating mainly on a self-sustaining basis, the cost of operating this center is kept to a minimum.

Federal Programs **Code 27**

This cost center controls the receipt and disbursement of funds connected with the production of materials for federal programs.

Transportation **Code 28**

Pupil transportation to and from school are a major portion of this cost center. The operation and maintenance of district-owned vehicles, used by the Dover Orthopedic Facility, is also budgeted here.

PROGRAMS

Regular Instruction

01	Art 1-12
02	Business Education 9-12
03	Driver Education 9-12
04	Communicative Arts 1-12
05	Foreign Languages 7-12
06	Pre-School Programs
07	Home Economics 5-12
08	Industrial Arts 5-12
09	Kindergarten
10	Mathematics 1-12
11	Music 1-12
12	Physical Education 1-12
13	Health Education 1-12
14	Science 1-12
15	Social Science 1-12
16	Distributive Education 9-12

Instructional Services

50	Guidance *
51	Instructional Media *
52	Pupil Personnel Service
57	Curriculum Development
60	Employee Benefits *
61	Other Instructional Support
62	Inservice
63	Community Services *

Complementary Instruction

30	All Federally Funded Projects
31	DAPI *
32	70,001 *
33	Orthopedic *
34	Special Education
35	Athletics
36	Title I *
38	Student Activities *
39	Summer School *
40	Career Education
41	ACT (Gifted and Talented) *

Administrative Services

70	Board of Education *
71	Instructional Leadership
72	Central Direction

Operational Services

80	Food Services *
81	Maintenance *
82	Plant Operation *
83	Professional/Technical Services
84	Transportation

* No sub-programs - use 000-General

Note: 000 - General may be used for all programs to budget items not specific to a particular sub-program.

SUB-PROGRAMS

Program 01 ART 1-12

Sub-Programs

601	Art	1
602	Art	2
603	Art	3
604	Art	4
605	Art	5
606	Art	6
607	Art	7
608	Art	8
611	General Arts I	
612	General Art II	
615	Ceramics	
616	Advanced Ceramics	
620	Sculpture	
624	Advanced Art	
626	Intro/Commercial Photography (509)	
627	Photo Sound Techniques (509)	
628	TV Production	
630	Graphics and Textile Design (509)	

08 BUSINESS EDUCATION 9-12

811	Exploring the World of Business
822	Accounting (509)
831	Accounting II (509)
823	Typewriting IA (509)
824	Typewriting IB (509)
832	Typewriting IIA (509)
837	Typewriting IIB (509)
833	Personal Typing (509)
834	Personal Typing II (509)
835	Business Law
836	Shorthand I (509)
841	Shorthand II (509)
842	Intensified Lab (509)
843	Cooperative Office Occupations (509)
845	Recordkeeping I (509)
846	Recordkeeping II (509)
849	Business Math
850	Business Machines (509)
851	Clerical Office Practice (509)
853	Diversified Occupations

03 DRIVER EDUCATION

071	Driver Education
072	Driver Education

04 COMMUNICATIVE ARTS

101	Language	1st grade
102	Language	2nd grade
103	Language	3rd grade
104	Language	4th grade
105	Language	5th grade
106	Language	6th grade
107	Language	7th grade
108	Language	8th grade

109	English I	
110	English I	
111	English I	
112	English I	
113	English I (Repeat)	
118	ACT English I	
120	English II	
121	English II	
122	English II	
124	English II (Repeat)	
128	ACT English II	
131	English III	
132	English III	
133	English III (Repeat)	
140	The Research Paper	
141	Report Writing	
142	The English Novel	
143	Shakespeare	
144	Survey of English Drama	
145	Drama Appreciation	
146	Practical English for the Consumer	
147	English Prose Writers	
148	Poetic Forms	
149	The Contemporary Periodical	
150	Writing for a Purpose	
151	Business and Commercial English	
152	Public Speaking	
153	The Electric Media	
154	Reading Improvement	
155	Advanced English Composition	
157	Great Books	
158	Journalism	
159	Debate	
161	Threatre Skills (509)	
162	Threatre Skills II (509)	
165	Composition Improvement	
167	Commercial Photography	
168	Library Aides – High School	
181	Reading	1st grade
182	Reading	2nd grade
183	Reading	3rd grade
184	Reading	4th grade
185	Reading	5th grade
186	Reading	6th grade
187	Reading	7th grade
188	Reading	8th grade
191	Spelling	1st grade
192	Spelling	2nd grade
193	Spelling	3rd grade
194	Spelling	4th grade
195	Spelling	5th grade
196	Spelling	6th grade
197	Spelling	7th grade
198	Spelling	8th grade

05 FOREIGN LANGUAGE 7-12

406	Spanish	6th grade
407	Spanish	7th grade
408	Spanish	8th grade
410	Spanish I	
411	Spanish IA	
412	Spanish II	
413	Spanish III	
414	Spanish IV	
421	French I	
422	French II	
423	French III	
424	French IV	
431	Latin I	
432	Latin II	
435	Latin III	
433	German I	
434	German II	
436	German III	

06 PRE-SCHOOL PROGRAM

No Sub Codes

07 HOME ECONOMICS

705	Home Arts	5th grade
706	Home Arts	6th grade
707	Home Arts	7th grade
708	Home Arts	8th grade
715	Home Economics I (Home Economics A/B)	
716	Home Economics II (Food/Clothing)	
717	Home Economics III (Adv. Food/Adv. Clothing)	
718	Home Economics IV (Clothing/Advanced Clothing)	
719	Home Economics V (Food/Advanced Foods)	
721	Chef's Course	
722	Family Relations	
723	Child Development	

08 INDUSTRIAL ARTS

735	Crafts	5th grade
736	Crafts	6th grade
737	Crafts	7th grade
738	Crafts	8th grade
740	General Industrial Arts	
741	Mechanical Drawing I	
742	Mechanical Drawing II	
743	Mechanical Drawing III	
744	Industrial Arts – Woodworking	
745	Engineering Drawing	

09 KINDERGARTEN

100	Language
180	Reading

190	Spelling
200	Social Studies
300	Mathematics
500	Science
600	Art
640	Music
870	Physical Education

10 MATHEMATICS

301	Math	1st grade
302	Math	2nd grade
303	Math	3rd grade
304	Math	4th grade
305	Math	5th grade
306	Math	6th grade
307	Math	7th grade
308	Math	8th grade
309	General Mathematics IA	
310	General Mathematics IB	
311	General Mathematics (Repeat)	
312	Algebra I	
313	Algebra A	
314	Algebra I (Repeat)	
320	Algebra I/Geometry	
321	Algebra II	
322	Plane Geometry	
323	Algebra B	
330	Geometry/Algebra II	
332	Int. Algebra & Trigonometry	
334	Computer Programming	
340	Advanced Algebra/Trigonometry	
341	Calculus & Analytical Geometry	
350	General Math II	
351	Senior Math	
352	Probability and Statistics	
353	Math Lab	

11 MUSIC

635	Band	5th grade
636	Band	6th grade
637	Band	7th grade
638	Band	8th grade

641	Music	1st grade
642	Music	2nd grade
643	Music	3rd grade
644	Music	4th grade
645	Music	5th grade
646	Music	6th grade
647	Music	7th grade
648	Music	8th grade
649	Blue/White Band	
650	Senator Band	

11	651	Instrumental Ensemble
	652	Brass Ensemble
	653	Woodwind Ensemble
	654	Percussion Ensemble
	655	Stage Band (509)
	656	Music Theory
	660	Blue/White Chorus
	662	Senator Chorus
	664	Select Ensemble

12 PHYSICAL EDUCATION

871	Physical Education	1st grade
872	Physical Education	2nd grade
873	Physical Education	3rd grade
874	Physical Education	4th grade
875	Physical Education	5th grade
876	Physical Education	6th grade
877	Physical Education	7th grade
878	Physical Education	8th grade
881	Physical Education	Freshmen
882	Physical Education	Sophomores
883	Physical Education	Juniors/Seniors

13 HEALTH EDUCATION

891	Health	(Required)
892	Health	Juniors/Seniors
895	Health	5th grade
896	Health	6th grade
897	Health	7th grade
898	Health	8th grade

14 SCIENCE

501	Science	1st grade
502	Science	2nd grade
503	Science	3rd grade
504	Science	4th grade
505	Science	5th grade
506	Science	6th grade
507	Science	7th grade
508	Science	8th grade
510	9th grade Science	
511	Science R	
521	Biology BSCS	
522	Science D	
523	Physiology (509)	
524	Microbiology (509)	
525	Anatomy (509)	
531	CHEMS Chemistry	
532	Vocational Chemistry (509)	
533	Physics PSSC	
535	FUSE	
537	General Chemistry (Industrial)	
541	Advanced Science	

545	Exploring Environment	
546	U.S.E. (Ecology)	

15 SOCIAL STUDIES

201	Social Studies	1st grade
202	Social Studies	2nd grade
203	Social Studies	3rd grade
204	Social Studies	4th grade
205	Social Studies	5th grade
206	Social Studies	6th grade
207	Social Studies	7th grade
208	Social Studies	8th grade
209	World Cultures I	
210	World Cultures I	
211	World Cultures I	
212	World Cultures I	
214	World Cultures I (Repeat)	
218	ACT World Cultures	
221	World Cultures II	
222	World Cultures II	
224	World Cultures II (Repeat)	
228	ACT World Cultures	
231	American Humanities	
232	American Humanities	
233	American Humanities (Repeat)	
234	Sociology	
235	Economics	
236	Philosophy	
238	Constitutional Law	
241	Political Science (required for seniors)	
242	Psychology	
243	Comparative Government	
244	Anthropology	
245	American Foreign Policy	
246	Aerospace & Leadership Education (AFJROTC) (509)	
247	Aerospace II	
248	Aerospace III	
249	Aerospace IV	

16 DISTRIBUTIVE EDUCATION (509)

821	Marketing (509)
844	Merchandising and Management (509)
847	On the Job Cooperative Training (509)

34 SPECIAL EDUCATION

001	SEM
002	LD
003	EMH
004	SEACAP
796	9th grade
797	10th grade
798	11th grade
799	12th grade

35 ATHLETICS

920	Flag Football	Intramural
921	Field Hockey	Intramural
922	Soccer	Intramural
923	Basketball – Boys	Intramural
924	Basketball – Girls	Intramural
925	Track and Field	Intramural
926	Gymnastics	Intramural
927	Wrestling	Intramural
928	Softball	Intramural
929	Athletic – General	
930	Football	Interscholastic
931	Field Hockey	Interscholastic
932	Soccer	Interscholastic
933	Cross Country	Interscholastic
934	Basketball – Boys	Interscholastic
935	Basketball – Girls	Interscholastic
936	Wrestling	Interscholastic
937	Indoor Track	Interscholastic
938	Golf	Interscholastic
939	Track & Field – Boys	Interscholastic
940	Track & Field – Girls	Interscholastic
941	Baseball	Interscholastic
942	Softball	Interscholastic
943	Tennis – Boys	Interscholastic
944	Tennis – Girls	Interscholastic
945	Cheerleading	Interscholastic

40 CAREER EDUCATION

900	Occupational Exploration (509)
901	Occupational Investigation (509)
902	Career Guidance and Placement
904	World of Work 1-4
905	PISCES
908	World of Construction (509)
910	Career Internship
911	Health Occupation
912	Exploring Recreational Careers
913	Animal Science
914	Greenhouse Operation and Ornamental Horticulture
950	Kent Center – A.M.
951	Kent Center – P.M.

50 GUIDANCE

069	SORT (H.S.)

52 PUPIL PERSONNEL SERVICES

005	Psychologist
006	Speech and Hearing
007	Visiting Teacher
008	Testing
009	Nursing

57 CURRICULUM DEVELOPMENT

051	Curriculum Council
056	Cultural Programs

61 OTHER INSTRUCTIONAL SUPPORT

073	Instructional Furniture
074	Other Furniture

62 INSERVICE

091	Summer Workshop
092	Year Round Inservice Program
093	Scheduled Inservice Days
094	Tuition - Teachers

63 COMMUNITY SERVICE

71 INSTRUCTIONAL LEADERSHIP

063	English as a Second Language Program
070	Foster Grandparents Program

72 CENTRAL DIRECTION

050	Instructional Advisory Council
052	Community Educational Committee
053	Bombay Hook
054	Recruitment
057	Tuition - Other Districts
080	Superintendent
081	Assistant Superintendent
082	Director, Elementary Curriculum
083	Director, Secondary Curriculum
084	Business Manager
086	Director, Personnel
089	General Management

83 PROFESSIONAL/TECHNICAL SERVICES

060	Media Lab
061	Graphics
064	Project Delta
085	Data Processing

ACCOUNTING CLASSIFICATIONS AND TERMINOLOGY

100 Salaries

These accounts include amounts paid to employees of the Capital School District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the district.

101	Superintendent
102	Assistant Superintendent
103	Directors
104	Supervisors
105	Principals
106	Assistant Principals
107	Administrative Assistant
108	Clerical
109	Teachers
110	Teachers, Psychology
111	Teachers, Speech/Hearing
112	Visiting Teachers
113	Teachers, Driver Ed
114	Custodians
115	Nurses
116	Cafeteria
117	Attendants/Aides
118	Transportation Supervisor
119	Cafeteria Supervisor

200 Employee Benefits

This includes amounts paid for benefits in behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments, and while not paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples are: (a) Group Health or Life Insurance, (b) Social Security, (d) Workmen's Compensation, and (e) payments made to personnel on sabbatical leave.

201 *Blue Cross/Blue Shield* - This includes payments for Blue Cross/Blue Shield benefits in behalf of the employees.

202 *Long Term Disability* - This incudes payments for long term disability insurance in behalf of the employees.

203 *Other Fringe Benefits* - This includes payments for other miscellaneous benefits such as Blood Bank of Delaware in behalf of the employees.

204 *Workmen's Compensation* - This includes payments for medical expenses resulting from an employee's accident while on the job.

205 *Social Security*

206 *Pension Payments*

207 *Graduate School Tuition*

300 Purchased Services

These accounts include amounts paid for personal services rendered by personnel who are not on the payroll of the district, and other services which the district may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

310 *Professional and Technical Services* - Includes services which by their nature can be performed by persons with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.

311 *Instructional Services* - Expenditures for nonpayroll services performed by qualified persons directly engaged in providing learning experiences for pupils. Included are the services of teachers, teaching assistants, and teacher aides and performance contract activities.

312 *Instructional Programs Improvement Services* - This includes services performed by persons qualified to assist teachers and supervisors to enhance the quality of the teaching process. This category includes curriculum consultants, inservice training specialists, etc., not on the payroll.

313 *Pupil Services* - This includes non-payroll services of qualified personnel to assist pupils and their parents in solving mental and physical problems to supplement the teaching process.

314 *Staff Services* - This includes services performed by qualified personnel to assist in employing and assigning staff. This category includes specialists in personnel counseling and guidance.

315 *Management Services* - This includes services performed by persons qualified to assist management either in the broad policy area or in the general operation of the district. This category includes consultants, individually or as a team, to assist the chief executive in conference or through systematic studies.

316 *Data Processing Services* - This includes services performed by persons, organizations, or other agencies qualified to process data. This includes those data processing services purchased from another agency or concern or specialists who are contracted to perform a specific task on a short time basis.

317 *Statistical Services* - This includes non-payroll services performed by persons or an organization qualified to assist in handling statistics such as special services for analysis, tabulations, or similar work.

318 *Board of Education Services* - This is for expenses for services performed by qualified persons to assist the governing body of the district in its particular activities. This includes the specialized services of legal counsel, counseling the body in employing a chief executive officer, counsel on tax policy, etc.

319 *Other Professional and Technical Services* - This includes services which are professional and technical in nature which have not been classified above.

320 *Property Services* - These categories include services purchased to operate, repair, maintain, insure and rent property owned and/or used by the district. These services are performed by persons other than district employees.

321 *Electricity* - Expenditures for electricity provided by the City of Dover public utilities company.

322 *Water* - Expenditures for water provided by the City of Dover public utilities company.

323 *Repairs and Maintenance Services* - Expenditures for repairs and maintenance services not provided directly by district personnel. This includes contracts and agreements covering the upkeep of grounds, buildings, and equipment. Costs for new construction, renovating and remodeling are not included here, but are considered under Capital Outlay. In the area of Building and Grounds, this account would include maintaining the district's stationary air conditioning equipment, maintaining temperature control devices, maintaining emergency generator at the high school, insect control throughout the district, flag pole painting, plumbing, electrical and mechanical work, etc., performed by outside contractors. In other areas, this account would include repairs and service to equipment and related maintenance contracts for all instructional and non-instructional equipment such as:

band instruments
calculators
cameras
copiers
dictating equipment
driver education simulator
duplicating equipment
microscopes
other home economic equipment
other office equipment
phonographs
planetarium
projectors
public address system
ranges
refrigerators
sewing machines
tape recorders
TV equipment
typewriters

324 *Gas* - Expenditures for natural gas (non-heating) provided by Chesapeake Utilities Gas Company and others.

325 *Equipment Rental* - This account is for expenditures for leasing or renting equipment for both temporary and long range use of the district. This includes bus and other vehicle rental when operated by district personnel, lease of data processing equipment, leasepurchase arrangements, and similar rental agreements. Costs for single agreements covering equipment as well as operators are not included here, but are considered elsewhere under Purchased Services (see Transportation, Printing and Binding, Public Utilitiy Services, Servicing and Maintenance Services). In the Buildings and Grounds area this account includes rental of all tools necessary to maintain the buildings and grounds, such as a rototiller, chainsaw, hammer, drill, pneumatic equipment, etc. In all other areas it includes the rental of any equipment including the rental of copy machines, typewriters, duplicating machines, etc.

326 *Vehicle Repairs and Services* - Expenditures for services provided by outside vendors for motor repair and mechanical work, body work, etc., to the district's automobiles and trancors.

328 *Trash Removal Services* - This account includes all charges for removal of trash and garbage from buildings and grounds by private, county, and city contractors, also included are county dump charges.

329 *Other Property Services* - This includes services purchased which are not classified above.

330 *Transportation and Services* - Expenditures for transporting children to school and official travel of district employees.

331 *Pupil Transportation* - Expenditures for all supplemental bus services for pupils, including field trips, band trips, trips to institutes, trips for special students, any trips resulting from orientation days or parent teacher days, and all other pupil travel.

332 *Travel, Staff* - Expenditures for all costs of lodging, travel, meals, mileage, etc., by administrators, Board of Education, teachers, and other school employees when on school business, plus all travel expenses both in district, in state, and out of state.

333 *Travel, Recruiting* - Expenditures for transportation and related costs for the purpose of recruiting new employees for the district.

339 *Other Transportation Services* - Expenditures for transportation services other than those classified above.

340 *Communication* - These accounts are for services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and telegraph services as well as postage machine rental.

341 *Telephone* - Expenditures for services provided by the Diamond State Telephone Company.

342 *Postage* - Postage and services expenditures provided by the United States Post Office Department and private postal companies.

350 *Advertising* - Expenditures for printed announcements in professional periodicals and newspapers and for announcements broadcast by radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, bond sales, used equipment sales, and other objects. Costs for professional fees for advertising or public relation services are not recorded here but are charged to Professional Services.

360 *Printing Services* - Expenditures for outside job printing and binding usually according to specifications of the district. This includes the design and printing of forms and posters as well as printing and binding of district publications. Preprinted standard forms are not recorded under Supplies and Materials. This does not include printing services by the district graphic center.

370 *Tuition* - Expenditures to reimburse other educational agencies for services rendered to students residing in the legal boundaries described for the paying district.

390 *Other Purchased Services* - Expenditures for all other purchased services not included above.

391 *Film Rentals* - Expenditures for rental of all films.

392 *Laundry Services* - Expenditures for all laundry services including supplying laundering of dry mops, soil mats, drapes, cleaning towels, rags, nurses materials and linens.

400 Supplies and Materials

Expenditures for amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

410 *Supplies* - Expenditures for *all* supplies for the operation of a district, including freight and carriage. Included are coal, wood, and oil used for heating purposes. If such supplies are handled for resale to pupils, only the net cost of supplies is recorded here.

411 *Instructional Supplies* - Includes all purchases of consumable educational supplies and school office supplies. Consumable supplies include such items as:

- awards
- batteries
- instruc. duplicating masters
- lab kits
- registers
- sewing materials

brushes
bulbs
charts
chemicals
diplomas
flags
plan books
lumber
maps
paints
papers
pencils
puzzles
specimens
tests
thermometers
trophies
games
glassware

412 *Office Suplies* - Expenditures for all office supplies such as envelopes, letterheads, pencils, pens, staples, etc. This account is used for all offices - including school principals' offices.

413 *Equipment Repair Supplies* - Expenditures for all parts and supplies used to repair ALL equipment in schools and offices.

414 *Graphics Supplies* - Expenditures for all printing done by the district graphics center.

415 *Heating Fuels* - Expenditures for all heating fuels including fuel oil, natural gas and electricity.

420 *Textbooks* - Expenditures for prescribed, basic textbooks which are purchased for pupils or groups of pupils. This category also includes the costs of textbook binding or repairs.

421 *Other Text Materials* - Expenditures for all other text materials that are used and also to supplement a textbook. This account includes purchased phonograph records, tapes, cassettes, files, text material kits, filmstrips, overhead transparencies, other media text material and workbooks.

430 *Library Books* - Expenditures for regular or incidental purchses of library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books. The initial purchase of books for a new school library or any material accessions involving an expansion of the library are recorded under Capital Outlay as 560.

440 *Periodicals* - Expenditures for periodicals and newspapers for general use. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.

442 *Periodicals - Library* - Expenditures for periodicals and newspapers used in the library.

450 *Warehouse Inventory Adjustment* - Expenditures which are the result of a deficit usually found in an audit or count of items held in a store or warehouse inventory.

460 *Custodial Supplies* - Includes all purchases of items used to clean the buildings and keep them looking presentable. This also includes paper products used in toilet rooms, floor finish and wax, stripping soap, general cleaning soap, disinfectant, mop treatment oil, toilet bowl cleaner, wet mops, cheese cloth, cotton wipers, dust pan, counter brushes, radiator brushes, fender brushes, fiber and push brooms, nylon pads, powder cleansers, feather dusters, mop buckets and wringers, hand soap, janitor carts, plastic bags, toilet paper and paper towels and related items.

461 *Lighting Supplies* - Expenditures for light bulbs (fluorescent, incandescent, mercury, etc.), fuses, ballasts, electrical supplies.

462 *Electrical Supplies and Parts* - Expenditures for electrical motor repairs and replacements, brushes, bushings, electric wire, conduit, breaker boxes, panel boxes, fire alarm repairs, clock repairs, repair parts for heating and cooling units on kindergarten roofs and administration building, emergency lighting equipment, etc.

463 *Grounds Supplies* - Items purchased in this category would include fertilizer, grass seed, spray material, removing trees, replacing trees, planting shrubs, garden accessories, edger cutting blades, rotary mower blades, bed knives, racks, hoes, shears, etc.

464 *Paint Supplies* - Included in this category are expenditures for paint, brushes, rollers, roller pads, roller covers, paint thinner and reducers, putty and related items.

465 *Vehicles Operation* - Expenditures for gasoline, oil, grease, hydraulic fluid, antifreeze, spark plugs, and related items.

466 *Other Maintenance Supplies* - Expenditures for window and door glass replacement, ceiling and floor tiles, parts for plumbing and heating repairs, repair parts for doors, window screen, venetian blind replacement, door checks and door locks, key blanks, hand tools of all descriptions to aid in maintaining the physical plant, welding supplies (such as oxygen, acetylene, rods, flux, silver solder, welding tips, goggles, helmets, etc.), steel rod, flat iron, angle iron, nuts, bolts, screws, nails, lumber, wall board, plywood and related items.

490 *Other Supplies and Expenses* - Expenditures for all other administrative supplies and materials and other related administrative expenses not included in the above supply material categories.

500 Capital Outlay

Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.

510 *Land* - Expenditures for the purchase of land.

520 *Buildings* - Expenditures for acquiring buildings and additions either existing or to be constructed. Included are expenditures for intallment or lease payments (except interest) which have a terminal date and result in the acquisition of buildings, except payments to public school-housing authorities or similar agencies.

521 *Building Improvements* - Expenditures for major permanent structural alterations and the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings are included also.

530 *Improvements Other Than Buildings* - Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the district consisting of such work as grading, landscaping, seeding and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time, fixed playground apparatus, flagpoles, gateways, fences and underground storage tanks which are not parts of building service systems; and demolition work. Special assessments against the district for capital improvements such as streets, curbs and drains are also recorded here.

540 *Equipment* - Expenditures for the initial and additional purchase of instructional and non-instructional equipment. This account would include all building and grounds equipment and all equipment for schools and offices.

541 *Equipment, Replacement* - Expenditures for the replacement of instructional and non-instructional equipment. This account would include all building and grounds equipment and all equipment for schools and offices.

550 *Vehicles* - Expenditures for the purchase of conveyances to transport persons or objects.

560 *Library Books* - Expenditures for books which constitute the initial furnishing of a newly constructed building. These include books outside the library if they are capitalized and any appreciable accession involving an expansion of the library.

570 *Furniture* - Expenditures for the purchase of all instructional and non-instructional furniture, including the following: pupil desks and chairs, all other desks and chairs, tables, filing cabinets, drapes, carpeting, bookcases, shelving, etc.

600 Other Objects

610 *Redemption of Principal* - Expenditures which are from current funds to retire serial bonds, long-term loans of more than five years, and short-term loans of less than five years.

620 *Interest* - Expenditures from current funds for interest on serial bonds, lease with option to buy, long-term loans of more than five years, and short-term loans of less than five years.

630 *Housing Authority Obligations* - A public school housing authority is a public corporation or quasi-public corporation having power to perform one or more of the following functions: issue authority bonds for public school purposes, construct public school buildings, lease public school buildings to local public school administrative units or transfer title to such units. All expenditures of this nature are classified in this category.

640 *Dues and Fees* - Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered, plus all accreditation fees.

650 *Insurance and Judgements* - Insurance to protect school board members and their employees against loss due to accident or neglect.

651 *Liability Insurance* - Expenditures for insurance coverage of the district, or its officers, against losses resulting from judgements awarded against the district, except pupil transportation insurance. Also recorded here are any expenditures (not judgements) made in lieu of liability insurance. Payments of judgements awarded against the district which are not covered by insurance are recorded under 653, Judgements Against the District. Pupil transportation insurance is charged to Pupil Transportation Services.

652 *Fidelity Bond Premiums* - Expenditures for bonds guaranteeing the district against losses resulting from the actions of the treasurer, employees, or other persons of the district. Also recorded here are any expenditures (not judgements) made in lieu of fidelity bonds.

653 *Judgements Against the District* - Expenditures from current funds for all judgements (except as indicated) against the district that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only amounts paid as the

result of court decisions are recorded here. Judgements against the district resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.

659 *Other Insurance and Judgements* - Payments for insurance and judgements not classified elsewhere.

690 *Miscellaneous Objects* - Amounts paid for all other expenses not classified above.

700 *Transfers* - This object category does not represent a purchase; rather, it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging money from one fund to the other and for transmitting flowthrough funds to the recipient (person or agency).

710 *Fund Modifications* - This category represents transactions of conveying money from one fund to another. Generally this takes form of payments from the General Fund to some other and should be so recorded. They are not recorded as expenditures.

720 *Transits* - This category represents transactions which are transit or flow-through means to convey money to the recipient (person or agency). This includes transactions which place grants-in-aid, special grants (stipends), and tuition and transportation for other district use, in the hands of the user.

790 *Other Transfers* - This category is to be used for those transfer transactions which cannot be identified in the above classification.

PROGRAM DESCRIPTIONS
(Subject Areas)

ART PROGRAM SUMMARY 1-12
PROGRAM 01

Major Goals

The major goals of the 1-12 art program are:

- to help students develop personal expression of their own level of development;
- to enable students to understand themselves and their environment and to respond in a creative, confident and spontaneous way;
- to develop in students the capacity for visual discrimination and judgement.

Present Program

The elementary program provides an opportunity on a weekly basis for children to explore various areas of art — painting, drawing, printmaking, ceramics, sculpture, textiles, art history.

The middle school program continues to encourage all students to experiment with many areas of art, but emphasizes three-dimensional work such as ceramics, mobiles, sculpture, woodworking and mosaics. Students are helped to develop discrimination and taste through selective viewing.

The high school program provides both introductory and advanced courses on an elective basis. Students work individually, under directed instruction, in such areas of interest as design, painting, sculpture, drawing and crafts.

Recent Developments

- Art teachers have begun work on a re-examination of philosophy, goals and objectives in a sequential art program 1-12.

Program Needs

- Prepare a new 1-12 curriculum syllabus.
- Determine teacher in-service needs.
- Establish minimum comparable art resources for each school.

BUSINESS EDUCATION PROGRAM SUMMARY 9-12
PROGRAM 02

Major Goals

The business education program 9-12 gives students:

- understandings of economic principles and concepts essential for all citizens in our free enterprise system;
- exploratory pre-vocational and vocational experiences to learn about career opportunities and the world of work;
- knowledge of non-vocational business skills needed for personal use;
- opportunities to improve skills in communication, problem solving and decision making.

Present Program

Programs are elected in three occupational clusters: office education, distributive education and diversified work experience. All three areas offer some form of related work experience in the community. The business education program is primarily an alternative for the student who wishes to end his formal education with the completion of high school. The variety of courses offered is also attractive to college bound students, who use the courses for career exploration or the development of skills to secure part-time employment.

Recent Developments

- The installation of an intensified business machine laboratory.
- Instituting a long-range plan for replacement and up-dating of office equipment.

Program Needs

- Expand the use of the computer terminal to classes other than Data Processing.
- Plan a strong vocational guidance component as an integral aspect of each business course.

DRIVER EDUCATION PROGRAM SUMMARY 9-12
PROGRAM 03

Major Goals

The driver education program provides opportunities for students to:

- seek ways for continuous self improvement in performance and decision making as pedestrians and vehicle operators;
- attain at least minimal performance abilities as vehicle operators;
- acquire the insights, motivations and attitudes to be responsible pedestrians and vehicle operators.

Present Program

Driver Education is a one semester course offered in the high schools to any student who is in the sophomore year. All classes are offered during the regular school day. Instruction includes theory, simulation and behind-the-wheel experience.

Recent Developments

- More stringent testing requirements from the Department of Public Instruction.

Program Needs

- Complete up-dated driver education curriculum syllabus.

COMMUNICATIVE ARTS PROGRAM SUMMARY 1-12
PROGRAM 04

Major Goals

The program emphasizes the development in students of:

- a proficiency in a variety of communication skills;
- the skills, techniques, and attitudes necessary to make judgements;
- a positive self concept;
- a proficiency in understanding and using the English language.

Present Program

The 1-12 program is designed to provide exposure to experience with, and mastery of basic and advanced skills in the areas of reading, speaking, handwriting, spelling, composition, listening-viewing, comprehending and applying language. Developmental in nature, the program is based on the concept of continuous progress through individualized learning and expanding degrees of the communication arts.

At the primary level (1-4), initial activities include the oral and written experiences of listening, reading skills of decoding, comprehending and creative expression. The middle school level (5-8), continues work in listening, reading and composition with emphasis on skills fostering growth in perception of details, originality and materials. At the high school level, a program emphasizing writing, reading, listening and speaking skills is designed to prepare students for a senior elective program in the areas of literature, composition, and the communications-related areas of theater, speech, journalism, film, and mass media.

Recent Developments

- Investigation of a formal reading program in grade 7-8.
- High school courses in 9th and 10th grade emphasizing reading.

Program Needs

- Analyze strengths and deficiencies in the existing 1-12 program.

FOREIGN LANGUAGE PROGRAM SUMMARY 9-12
PROGRAM 05

Major Goals

The aims of the foreign language program are to develop a student who is:

- aware and appreciative of the cultures of different places and people;
- skilled in the language of choice;
- personally enriched through his study of a foreign language.

Present Program

Beginning in grade 7, Spanish is offered daily. The approach is audio-lingual, emphasizing hearing and speaking the language before reading and writing are introduced.

In the high school, language becomes an elective. Students may continue an indepth study of the language begun in the lower grades or may begin another language, choosing from among German, French, and Latin. Reading and writing receive greater emphasis, although audio-lingual skills remain inherent throughout.

Program Needs

- Continue efforts at securing increased articulation between levels.
- Prepare additional materials for individualizing instruction at the middle school level.
- Plan for increased cooperation between foreign language teachers and guidance counselors in assisting students in language selection and continuance.
- For advanced students, design additional short-term courses.

HOME ECONOMICS/HOME ARTS PROGRAM SUMMARY 5-12
PROGRAM 07

Major Goals

- To help students gain skills, understanding and knowledge as homemakers, parents and family members.
- To develop student skills, understandings and knowledge as consumers in the management of resources.
- To help students understand concepts of human growth and development.

Present Program

In grades 5-8, home arts is required and provides an introduction to the areas of foods, clothing, child care, consumer education, personal development and home furnishings. In grades 9-12, home economics is an elective open to boys and girls and offers in-depth courses on a one-semester or a full-year basis.

Recent Developments

- Home Economics/Home Arts must be made available to both male and female students.

Program Needs

- Conduct periodic assessment of resources and available facilities.
- Continue to attract boys into courses in home economics and consumer education.
- Continue planning for inclusion of metric measurement.

INDUSTRIAL ARTS PROGRAM SUMMARY 5-12
PROGRAM 08

Major Goals

- to develop in each student an appreciation for tools and their uses;
- to enable each student to use a variety of materials to create a product;
- to help each student develop skills needed to create a product.

Present Program

The middle school offers a crafts program dealing with products of wood, plastic, and leather.

In grades 9-12, industrial arts is offered as an elective. This course is designed for individual projects in wood, plastic, and metal. Various levels of Mechanical Drawing are also in the program.

Recent Developments

- addition of new machines
- addition of new staff;
- addition of new drafting equipment.

Program Needs

- better procurement of supplies;
- greater diversification of projects;
- units on home repair skills.

KINDERGARTEN PROGRAM SUMMARY
PROGRAM 09

Major Goals

- to develop security in the transition from home life to school;
- to meet the present individual needs of the child and develop readiness for his future needs;
- to provide opportunities for physical, sensory and mental growth;
- to aid the child in discovering his place in the group and to work and play cooperatively with others;
- to encourage self-reliance, self-control, responsibility, initiative and independent thinking.

Present Program

A developmental activity program encourages child growth as an individual, a member of a group and a member of the school. A readiness program leading to the learning of reading is a prime emphasis in Kindergarten. The areas of language, handwriting, math, science, art, music and physical education are also part of the program.

Recent Developments

- a revision of the curriculum is being done.

Program Needs

- continuation of screening program for detecting learning disorders.

MATHEMATICS PROGRAM SUMMARY K-12
PROGRAM 10

Major Goals

The goals of the mathematics program 1-12 are to provide students opportunities to:

- acquire skills necessary to perform computations with understanding, accuracy, and efficiency;
- develop comprehension of mathematical concepts;
- apply acquired knowledge of mathematics;
- analyze acquired knowledge of mathematics;
- acquire skills of self-learning;
- develop an appreciation of mathematics.

Present Program

Based on a concept of continuous progress, the program ranges from very basic concrete learning of skills to theoretical abstractions. The primary program (1-16), emphasizes basic skills and concepts of arithmetic and geometry. Many materials are used. At the next level (7-8), the program consists of an intermediate level of mathematics program which refines the basic skills and will lead to more advanced study at the high school level. Provision is also made to continue development of skills begun at the elementary level. The high school provides for college entrance requirements, an accelerated sequence and a terminal math program.

Recent Developments

- the Addison-Wesley program has been extended into the 5th and 6th grades.
- a two year course (Algebra A and Algebra B) has been added to the offerings;
- a 7-12 curriculum committee is investigating our 7-12 Mathematics program;
- we have recognized the need for "survival" math.
- a competency-based General Math course in the high school has been added.

Program Needs

- further develop a monitoring system for both individual students and the K-12 program;
- further define the objectives at each course in the high school;
- continue the study of a criterion referenced reporting system for mathematics.

MUSIC PROGRAM SUMMARY 1-12
PROGRAM 11

Major Goals

- to develop the musical skills and attitudes essential to a full and enriched life;
- to encourage the recognition of creative potential within oneself and others;
- to instill principles of self-discipline, responsibility, and cooperation through participation with others.

Present Program

At the elementary level students meet weekly for basic music education. In addition the middle schools offer instrumental instruction and organized band programs.

In the high school there are two levels of band participation: the Senator Band and the Blue and White Band. Two levels of choral programs are also offered. Classes in Music Theory and Composition round out the experiences. The Senator Marching Band consists of 150 members.

Recent Developments

- Expansion of the middle school band program.

Program Needs

- continue implementation of elementary curriculum and instrumental programs and the middle school interest program;
- explore alternate scheduling patterns at the middle school level.

PHYSICAL EDUCATION PROGRAM SUMMARY 1-12
PROGRAM 12

Major Goals

The physical education program provides opportunities for:

- the development of motor skills;
- the development of positive personal and social relationships;
- optimum physiological development;
- development and appreciation for the aesthetic aspects of movement;
- intellectual growth.

Present Program

The elementary physical education program offers a core program of movement education in addition to activities involving a sequential development of beginning sports skills. The main focus of the program is on helping each child develop body control and skills necessary to participate in the sports and games of his choice. Students 1-12 have a physical education specialist. The middle school program provides for continuing skill development with emphasis on team activities. Wrestling and gymnastics are also introduced at this level. The high school program offers team and individual sports activities. Junior/Senior Physical Education emphasizes lifetime activities.

Recent Developments

- concepts of Movement Education are employed in the elementary classes and in some secondary classes;
- new policies have been drawn up to comply with HEW regulations for Title IX.

Program Needs

- expand the program in the life-time sports area;
- continue efforts to provide additional classtime for those students who are physically deficient (low-fitness, poorly-skilled) especially in the middle schools.

HEALTH EDUCATION PROGRAM SUMMARY 1-12
PROGRAM 13

Major Goals

The health education program 1-12 provides opportunities for students to:

- become more knowledgeable about their bodily growth and development;
- understand that the potential for hazards and accidents exists;
- study the relationships between man, disease, and environment;
- study the family as it serves to perpetuate man and to fulfill certain human needs;
- learn that use of health information, products, and services is guided by values and understandings;
- learn the why's and wherefore's of drug use.

Present Program

Three key concepts serve as unifying threads: growing and developing, interacting and decision making. In the middle school, the course is taught by two health education teachers. The main focus of the program is to help students develop insights into the rapid physical, mental, and social changes of adolescence and to assist them in understanding and coping with this time of change. The program incorporates the use of resource people from the community and social agencies - Alateen, cancer patients, police and fire departments, DHSS, etc. Health at the high school is a required one semester course.

Recent Developments

- Family Life units are now part of our 5-8 program.

Program Needs

- study ways of implementing a 1-12 program;
- identify additional medical and health-allied personnel as resources for the program.

SCIENCE PROGRAM SUMMARY 1-12
PROGRAM 14

Major Goals

The aims of the science program 1-12 are to develop students who:

- understand the conceptual structure of scientific knowledge;
- understand the investigative procedures of science;
- are personally concerned about science.

Present Program

Science instruction at all levels involves sequential activities in the four major areas of scientific knowledge: matter, energy and forces, life and the universe. Learning experiences spiral through these four areas, gradually increasing in sophistication K-12.

SAPA II (AAAS) is the basic program in grades 1-4. This is a hands on inquiry approach. The program in the middle school is based upon performance objectives very closely related to the DEAP. The high school provides a variety of general, college oriented, and vocational courses. One semester mini-courses are also available.

Recent Developments

- significant progress has been made in environmental education;
- a vertical team has been formed to analyze the present science program;
- a curriculum committee is revising the 5-8 program.

Program Needs

- evaluate the existing elementary units and change or replace as necessary;
- continue the development of learning activity packages and programmed materials.

SOCIAL STUDIES PROGRAM SUMMARY 1-12
PROGRAM 15

Major Goals

Students are expected to acquire and develop:

- basic skills such as locating sources of information, acquiring and interpreting data, and communicating effectively;
- process skills such as sensing problems, gathering and structuring data, hypothesizing and evaluating models;
- positive attitudes toward learning, knowledge, themselves and others;
- awareness of similarities and differences in people;
- knowledge for rational and responsible decision-making;
- ability to use basic concepts of the social sciences;
- techniques for clarifying personal values.

Present Program

In grades 1-4, the child learns about the family, school, community, and state. His world is extended by comparing and contrasting life in other societies with his own. Basic thinking skills are introduced and practiced.

In grades 5-8, students practice skills from history and other social sciences to explore similarities and differences among people living in Asia, Europe, Africa, and North America, in conjunction with Communicative Arts to form a "Humanities" program. At the senior high school, students choose from a number of electives based upon their interests, career preparation and/or academic needs. Four years of study are required. Semester courses are offered in the 12th grade. Provision for gifted and talented students is now made in 9th grade and will expand forward with the pilot group.

Recent Developments

- Needs Assessment has been initiated in this area and revisions are in progress.

Program Needs

- support the purchase of social studies materials which are multi-media, multi-dimensional and multi-modal.

CAREER EDUCATION PROGRAM SUMMARY 1-12
PROGRAM 40

Major Goals

The career education program 1-12 provides students with:

- in-and-out-of-schoolhouse experiences that develop career awareness, orientation, exploration, and preparation;
- experience-based learning activities to apply their academic skills;
- an opportunity to interact with people of different age groups and experiential backgrounds;
- a series of activities to enhance student self-concept.

Present Program

The World of Work program is in operation in the elementary grades and makes youngsters aware of occupations within fourteen broad categories by study within the classroom, visits to local sites, or interviews with local residents. Children analyze their own interests and questions regarding occupations as they gather information about many different areas of work.

Dover High School has a Career Guidance Counselor who's job is to assist those students who plan to enter the work force after graduation.

Recent Developments

- Surveys of graduates covering the last five years are being done. This information will be used in counseling and program development.

DEFINITION OF FUNDING LEVEL

Level I Funding

Will represent the absolute minimum needs to operate a program during the school year.

Level II Funding

Will represent those budgeted items that would normally allow for inflation and program enhancement.

Level III Funding

Includes *all capital outlay items* and possible items for program growth.

EDUCATIONAL PROGRAM AUDIT

In addition to implementing a Planning Programming Budgeting System (PPBS) and Management By Objective (MBO), the Capital School District plans to develop Educational Program Auditing (EPA) as a means to improve overall performance.

The main purpose of conducting an educational program audit (EPA) in the Capital School District is to provide a more systematic method of internal evaluation. EPA provides a management tool with which the public can hold the schools accountable and with which the District can improve program performance. The impetus for EPA came from the Federal government. The requirement of an evaluation component in federally funded programs, such as Title I and Title VII, lead to the desire for verification of the evaluation by some sort of education program audit. The concept of EPA fits particularly well into the PPBS approach.

Relation of EPA to PPBS

One might conceive of PPBS as a play with two major acts: Act I is *Program Budgeting,* which includes the display of costs for each activity that is defined as a program. The basic question being asked in Act I is, "What are the programs costing?" Act II of the PPBS play is *Program Planning,* which includes a description of goals, objectives, evaluation criteria, and other analytical data for each program. The basic question being asked in Act II is, "What are the programs accomplishing?" The second act is curricular in nature, whereas the first act is fiscal. It is in the second act where EPA can be employed to verify the results of the internal evaluation of instructional programs. The major functions of the EPA are: 1) To verify that program objectives are indeed stated in such a manner that they can be evaluated; 2) To utilize formative and summative evaluation criteria to determine if the program objectives were actually accomplished; 3) Review and critique the proposed evaluation design; 4) Verify the reported results of the program evaluation.

No attempt is made in this PPBS manual to describe the operational aspects of an EPA. We plan to develop a separate procedural manual for educational program auditing that will outline the three major steps: 1) pre-audit; 2) audit; and 3) post-audit.

APPENDIX A

Budget Forms:

PPBS-1 — 18 Month Budget History
PPBS-2 — Budget Request Form
PPBS-3 — Program Budget Justification - Operating Budget
PPBS-4 — Program Budget and Justification - Capital Outlay Budget

CAPITAL SCHOOL DISTRICT
YEARLY BUDGETARY ACTIVITY REPORT
CUMULATIVE TO 2/28/77

21-CURRICULUM DEVELOPMT
PROGRAM 15-SOCIAL SCIENCE 1-12
SUBPROGRAM 201-SOCIAL STUDIES 1ST GRADE

	CATEGORY DESCRIPTION	P.O.NBR.	DATE	CHECK	ITEM DESCRIPTION	PURCHASED FROM	AMOUNT	
21-15-201-420	TEXTBOOKS	0143306	9/09/76		INCREASE TO INVOICE	FIDELER VISU TEACH	$2.10	
21-15-201-420		0143306	9/09/76		BOOKS	FIDELER VISU TEACH	$204.84	
21-15-201-420		0143308	9/09/76		INCREASE TO INVOICE	HOUGHTON-MIFFLIN CO.	$20.48	
21-15-201-420		0143308	9/09/76		BOOKS	HOUGHTON-MIFFLIN CO.	$745.20	
21-15-201-420		0143309	9/09/76		BOOKS	MACMILLAN CO	$421.65	
21-15-201-420		0143309	9/09/76		INCREASE TO INVOICE	MACMILLAN CO	$14.70	
21-15-201-420		0143305	9/23/76		TEXTBOOKS.	ADDISON-WESLEY PUB.	$931.50	
21-15-201-420		0143305	9/23/76		INCREASE TO INVOICE	ADDISON-WESLEY PUB.	$27.67	
21-15-201-420		0143307	9/23/76		INCREASE TO INVOICE	FOLLETT PUBLISH CO	$34.34	
21-15-201-420		0143307	9/23/76		TEXTS	FOLLETT PUBLISH CO	$351.90	
21-15-201-420		D016512	12/08/76	16959	SHIPPING CHARGES	PRESTON TRUCKING	$15.10	
21-15-201-420		0143317	1/31/77		INCREASE TO INVOICE	GINN & CO.	$54.45	
21-15-201-420		0143317	1/31/77		SUPPLIES	GINN & CO.	$398.25	
						CATEGORY TOTAL	$3,222.18	**
						201 SOCIAL STUDIES 1ST GRADE TOTAL	$3,222.18	***

SUBPROGRAM 205-SOCIAL STUDIES 5TH GRADE

	CATEGORY DESCRIPTION	P.O.NBR.	DATE	CHECK	ITEM DESCRIPTION	PURCHASED FROM	AMOUNT	
21-15-205-323	REPAIRS & MAINT.SERV	0089332	2/18/77		RECEPTACLES	AXEL ANDERSON	$1,165.00	
						CATEGORY TOTAL	$1,165.00	**
						205 SOCIAL STUDIES 5TH GRADE TOTAL	$1,165.00	***

SUBPROGRAM 211-WORLD CULTURES I

	CATEGORY DESCRIPTION	P.O.NBR.	DATE	CHECK	ITEM DESCRIPTION	PURCHASED FROM	AMOUNT	
21-15-211-420	TEXTBOOKS	D011811	11/22/76		PURCHASE ORDER	AMBASADOR INTN'L CUL	$25.00	
						CATEGORY TOTAL	$25.00	**
						211 WORLD CULTURES I TOTAL	$25.00	***
						15 SOCIAL SCIENCE 1-12 TOTAL	$4,412.18	*****

SPECIMEN

CAPITAL SCHOOL DISTRICT **School** ______________ **Code No.** ______________ **PPBS** **FY** ________

PROGRAM	Program Code	Salary 100	Equip. Repairs 323	Equip. Rental 326	Student Travel Field Trips 331	Teacher Travel Conf. 332	Postage 342	Printing Service 380	Film Rental 381	Instr. Supplies 411	Equip. Repair Supplies 413	Media Graphic Prod. 414	Text Purch. 420	Other Text Mat. 421	Library Books 430	Periodi-cals Cl. Rm. 441	Periodi-cals Library 442	Journals 443	Equip. Purch. 540	Equip. Repl. 541	Furni-ture 570	Dues & Fees 640	TOTAL

NOTES:

Form: PPBS-2

Date Of This Document: ______________

CAPITAL SCHOOL DISTRICT
PROGRAM BUDGET JUSTIFICATION

Cost Center No. ______________ **School/Cost Center** ______________ **PPBS** **FY** ______________

Page ______ **of** ______ **Program No.** ______ **Program Name** ______________ **Sub Program No.** ______ **Sub Program Name** ______________

Number/Name	Quant.	Unit Cost	Extension	Funding Level I	Funding Level II	Funding Level III	FINAL	JUSTIFICATION/DESCRIPTION (Including Objectives, Explanations, Comments, and Publisher)

Form: PPBS-3 March 1977

CAPITAL SCHOOL DISTRICT
PROGRAM BUDGET JUSTIFICATION

Cost Center No. ______________ **School/Cost Center** ______________ **PPBS** **FY** ______________

Page ______ **of** ______ **Program No.** ______ **Program Name** ______________ **Sub Program No.** ______ **Sub Program Name** ______________

Number/Name	Quant.	Unit Cost	Extension	Funding Level I	Funding Level II	Funding Level III	FINAL	JUSTIFICATION/DESCRIPTION (Including Objectives, Explanations, Comments, and Publisher)

Form: PPBS-4 March 1977

APPENDIX B

Business Forms (Purchase Orders)

Local (Petty Cash)

State

IMPORTANT

FOR PAYMENT, INVOICES SUBMITTED MUST CLEARLY INDICATE OUR [illegible]CHASE ORDER NUMBER. WE [illegible]UIRE ONE COPY OF YOUR [illegible]ICE FOR OUR RECORDS.
MAIL INVOICE TO

- PURCHASE ORDER -

CAPITAL SCHOOL DISTRICT

945 FORREST ST.
DOVER, DELAWARE 19901

D. P.	

PURCH

D 10950

ABOVE ORDER NUMBER MUST APPEAR ON ALL INVOICES, PACKING SLIPS AND CORRESPONDENCE

DATE 6/16/75

TO VENDOR

Scott Foresman & Co.
Bauer Drive
Oakland, New Jersey 07436

CODE

PLEASE DELIVER TO:

Capital School District
Receiving Department
625 Walker Road
Dover, Delaware 19901

FUND	LINE	OBJ.	SUB OBJ	ACCOUNT	COST CENTER	DEPT.	AMOUNT
				411	18	10-391	30.00
				420	18	10-391	30.00
				411	18	10-392	10.00
				420	18	10-392	10.00
			~~ADJUSTMENTS~~				
				411	18	10-393	5.00
				420	18	10-393	20.00
INV. NO.						TOTAL	$ 105.00

CONDITIONS:

ALL PRICES F.O.B. DESTINATION UNLESS OTHERWISE INDICATED.
PRICES EXCLUSIVE OF FEDERAL TAXES.
PURCHASE ORDER NOT VALID UNLESS SIGNED BY SUPERINTENDENT OR BUSINESS MANAGER.
SEPARATE INVOICES MUST BE SUBMITTED FOR EACH ORDER.

L.C.	DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
	04569-2 Annotated Skill Teachers Studybook	10	3.00	30.00
	04570 Annotated Skill Studybooks	30	1.00	30.00
	04569-3 Annotated Skill Teacher Studybook	10	1.00	10.00
	04555-2 General Mathmetics Level 3	10	1.00	10.00
	05446-2 Annotated Silll Teachers Studybook	5	1.00	5.00
	05446-1 Annotated Skill Text	5	2.00	10.00
	03578-1 Annotated Skill Text	5	2.00	10.00
			TOTAL $	105.00

SAMPLE

E PAID

CHECK NO

243

VED FOR PETTY CASH/INTERNAL FUND PAYMENT

SIGNED ADVISER

SIGNED PRINCIPAL OR ADMINISTRATOR

SIGNED APPROVED SUPERINTENDENT BUSINESS MGR

VENDOR REFER ANY QUESTIONS AND MAIL ALL INVOICES TO THIS AGENCY FOR PAYMENT →

State of Delaware

Capital School District
945 Forest Street
Dover, DE 19901

30-6

045583

ABOVE ORDER NUMBER MUST APPEAR ON ALL INVOICES, PACKING SLIPS AND CORRESPONDENCE

DATE 3/1/76

TO VENDOR

BFA Educational Media
2211 Michigan Avenue
P.O. Box 1795
Santa Monica, CA 90406

PLEASE DELIVER TO:

Capital School District
RECEIVING DEBT.
625 Walker Road
Dover, DE 19901

VENDOR CODE

TAX CLEARANCE

INSTRUCTIONS TO VENDOR:

1. ANY QUESTIONS ON THIS ORDER MUST BE REFERRED TO THE ORDERING AGENCY. DO NOT PLACE INQUIRIES THROUGH DIVISION OF ACCOUNTING DEPARTMENT OF FINANCE.
2. THIS ORDER AND THE PERFORMANCE THEREOF SHALL BE CONSTRUED AND GOVERNED IN ACCORDANCE WITH THE LAWS OF THE STATE OF DELAWARE.
3. SEPARATE INVOICES MUST BE SUBMITTED FOR EACH ORDER. SUBMIT INVOICE IN TRIPLICATE.
4. ANY PRICE CHANGES MUST BE CLEARLY NOTED ON ALL COPIES OF INVOICE.

AUTHORIZED DEPT. OR DIVISION SIGNATURES

SIGNED

SIGNED

I, THE ABOVE, CERTIFY THAT THIS PURCHASE ORDER IS ISSUED IN CONFORMITY WITH ALL PERTINENT STATUTES, THAT THE ITEMS DESCRIBED ARE REQUESTED FOR THE EFFICIENT OPERATION OF THIS DEPARTMENT AND ARE PROPERLY CHARGEABLE TO THE FUNDS AND APPROPRIATION INDICATED HEREON.

P.O. NUMBER	DEPT./DIV./SEC.	FUND	LINE	OBJ.-S/O	FUNCTION	PROGRAM	AMOUNT	T/C
045583	95/13/000	44	16	58			816.00	30

PURCHASE ORDER TOTAL $ 816.00

APPROVED FOR AVAILABLE FUNDS:

SIGNED

SECRETARY OF DEPARTMENT OF FINANCE OR DESIGNEE

CONDITIONS

1. ALL PRICES F.O.B. DESTINATION UNLESS OTHERWISE INDICATED
2. PRICES EXCLUSIVE OF FEDERAL TAXES
3. PURCHASE ORDER NOT VALID UNLESS SIGNED BY SECRETARY OF DEPARTMENT OF FINANCE OR HIS DESIGNEE OR UNDER $200.00 OR MARKED EMERGENCY

DATE OF BID	CONTRACT #	SHIP VIA	DELIVERY DATE	TERMS

ITEM	OBJECT	SUB OBJECT	DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
411-00-	40-904					
			FOUR BOYS OF CENTRAL AMERICA - VF9000 4 sound fs/4 cassettes	6	68.	408.00
			THE STONE AGE - VS8000 4 sound fs/4 cassettes	6	68.	408.00

Sample

H.

TOTAL $ 816.00

AGENCY COPY

244

APPENDIX V

Capital School District
Dover, Delaware

EDUCATIONAL PROGRAM AUDIT MANUAL

Mr. William J. Kershaw, President
Mr. Ralph Hazelton, Vice President
Mr. William Bass
Mrs. Barbara Geissinger
Mr. Charles N. Hall

Dr. Edward Powell, Superintendent
of Schools

AUGUST 1977

CAPITAL SCHOOL DISTRICT
EDUCATIONAL PROGRAM AUDIT (EPA) SYSTEM

Development Task Force

Dr. Harry Hartley, Consultant, University of Connecticut
Mr. Robert Antonoff, Business Manager
Mr. Donald Buckland, Principal, Hartly Elementary School
Dr. Harold Christensen, Director, Secondary Curriculum
Dr. Arthur Gilbert, Associate Principal, William Henry Middle School
Mr. Robert Hall, Supervisor, Federal Projects
Dr. James Scott, Associate Principal, Dover High School
Mr. Melville Warren, Director, Elementary Curriculum
Mr. Edward Goate', Assistant Superintendent, Chairman of Task Force

The task force was responsible for the research, development, and implementation of the Educational Program Audit System in the Capital School District.

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    - Capital Creative Contracting System Audit

Introduction to Educational Program Auditing (EPA)

The idea of educational program auditing became a reality as the accountability movement grew during the early 1970's. In 1972, the General Accounting Office (GAO) published Standards for Audit of Government Organizations, Programs, Activities, and Functions. It presented a uniform body of auditing standards and, most importantly, stated that readers of an audit report should be concerned with more than what is normally presented in financial statements. Above all, the audit reports should examine whether organizations are *complying* with *laws* and *regulations* and *whether resources are used economically* and *efficiently* and whether the governmental unit is *achieving* the *desired program results.*

At the same time in the Office of Education, HEW, in answer to the demand for greater accountability, the concept of EPA was applied to Title VII and VIII programs under the Elementary and Secondary Education Act. The basic theme in establishing these educational program audits was that a government unit or function can be divided into programs, i.e., groupings of activities undertaken to accomplish certain discrete purposes. Accountability was defined as the assurance of quality performance through deliberate attention to specific factors in program design and management. The important idea was building a relationship of input and output and resources to results.

The model for the EPA was the fiscal auditor and the systematic approaches used to *verify accuracy of an organization's financial programs.*

The educational program audit (EPA) concept is closely analogous to the *fiscal audit concept,* in that the EPA attests to the *quality* and *accuracy of educational programs,* thereby *providing the public with reliable information upon which they can base their discussions regarding support of the educational enterprise.*

Purpose of the EPA

The requirement of an auditing component in federally funded educational programs was perceived as a means of re-establishing credibility with our various constituents demanding educational accountability.

Scientific management practices were already in operation, to some degree, prior to the 1970's with the development of Management by Objectives (MBO) and Planned Programs Budgeting (PPB) systems. These systems provided educational organizations the processes to carefully identify resources needed to operate and fund programs (i.e., number of teachers, books and equipment, supplies, etc.). *It was also necessary to develop a system that would determine the effectiveness of these resources in producing the desired educational output—students well-prepared to play useful and creative roles in our society.*

Rationale for EPA in the Capital School District

As the task force studied the literature and applied our theoretical framework of EPA, it became apparent early in the development stage that emphasis had to be made on the rationale for this management system. This program was to be guided by the overall goal of Improvement of Instruction, which had guided other management and evaluation systems, but the task force also identified the following rationale that could be used as guiding principles for audit application:

1. Increased quality and quantity of program information;
2. Describe program accomplishments;
3. Recommend program improvements;
4. Program objectives developed;
5. Establish better evaluative criteria;
6. Increase curriculum involvement by staff;
7. More examination of instructional materials;
8. Improved K-12 program articulation;
9. Encourage staff innovation (planned change);
10. Improve program management.

Capital School District Implementation of EPA

The Capital School District began its investigation of management systems during the Fall of 1974. The district personnel then researched Management Objectives (MBO) and Planned Program Budgeting (PPB) systems as they related to other school districts. The Capital District was awarded an ESEA Title III grant in 1975 that led to the research, development, and implementation of MBO/PPB as operational management systems during the 1976-77 school year. (Operational Manuals Available)

Both of these systems have provided the district with the capability for planning all financial operations along educational lines and MBO has provided district long range goals that guide administrative and instructional objectives.

An important aspect of this program was the initiation of a developmental task force approach to insure maximum staff involvement in both the planning and implementation stages. As the task force completed the implementation phase of MBO/PPB, the members began the investigation of an audit system to determine the effectiveness of our educational programs as developed by MBO/PPB.

An important first step of our discussion was a determination about the different types of audits:

> *Internal Audit:* intended to improve internal planning and control of programs; this audit is completed by employees of an organization and is primarily designed to examine existing programs and recommend improvement in program policies, activities, structure, and evaluation procedures; the report usually remains in house so that improvements can be made.

External Audit: intended to provide an independent analysis and official verification of program objectives, activities, and results; the external auditor is not employed by the organization; the auditor may also make judgements about compliance with laws and policies and efficient use of resources; the report usually is made public and often results in external demands for change.

The task force concluded that the Capital School District Educational Program Audit (EPA) could utilize facets from both internal and external audits in the development of the system but would stress the following points in the system:

1. Internal personnel would be trained to perform audits;
2. Audit reports would be disseminated to staff and the Board of Education;
3. The system would take place in three phases—pre-audit, audit, and post-audit;
4. The main theme of the audit system would be linked to the district's evaluation theme—Improvement of Instruction.
5. Findings in the audit report would be tied to recommendations for improvement.

The task force emphasized that careful in-service training be a vital part of the development and implementations phases of the program. This involved the training of task force members in the conduct of an audit, the completion of EPA instruments, and development of audit question techniques. The task force members also assumed the responsibility of explaining the rationale of the program to the administrative and instructional staffs and the Board of Education and public.

During the developmental and implementation stages of EPA in the district, the following timetable guided the operation.

Fall 1976—Summer 1977 — Development Task Force/Staff organized EPA program.

May 1977 — Pilot Applications of EPA Audits

July 1977 — Adoption of EPA as management system by the Capital School District Board of Education.

August 1977 — Selection of education programs for '7-78 audits.

August 1977 — Total Administrative Staff EPA in-service program.

September 1977 — EPA in-service sessions for Instructional Staff.

Oct-Nov. 1977 — Three series of audits
Jan-Feb. 1977 — will take place
Mar-Apr. 1977 — during these periods

May 1978 — Identification of EPA programs for 1978-79.

EPA Pilot Programs

It was decided, at the completion of the system's developed philosophy, process, and instrumentation, that it would be valuable to pilot two audit applications to insure that the system would be carefully implemented. Members of the task force had been trained in the process and instrumentation of EPA so the pilot audit teams were drawn from its membership.

The task force utilized the following criteria to determine the identification of programs for the pilot projects:

a) Recently established programs that required review;

b) Programs evidencing escalating cost factors;

c) Programs that evidenced concerns about effectiveness;

d) Programs that were involved in controversy;

e) Programs that presently require audit procedures.

The task force selected the district's fifth grade reading program (recently established program) and the Capital Creative Contracting System (a project that required a State of Delaware audit) for gifted children as the programs for the pilot applications. Personnel involved in these two programs and the entire middle school staffs were provided a detailed inservice program about EPA. The chairman of the EPA task force also provided in-service sessions for the district's Instructional Advisory Council (8 teachers and 3 administrators), Curriculum Councils, Board of Education and members of the community.

During the pre-audit stage, teams prepared for the pilot audits by reviewing all existing curriculum guides, program objectives, and evaluation criteria; the teams also developed a series of audit questions based on this review and as a result of their personal knowledge of the curricular areas. In one of the pilot audits the team conducted a preliminary interview with the program manager as a comparison study to determine the effectiveness of this aspect of an audit process.

The audit teams spend one full day at each of the programs observing classes, interviewing staff/parents/students, conducting interviews with project administrators and building administrators. The audit teams also conducted exit interviews with each program manager and provided a brief verbal report of their findings. The teams again met and developed a detailed audit report that was disseminated to the program managers, program personnel, central office personnel, and the Board of Education for their review. The program manager also provided a management letter response to the findings of the audit team.

The entire audit process, rationale, and instrumentation was again reviewed with all staff members prior to implementation during the 1977-78 school year. During the year, consideration will be given to other pilot audit applications to insure that needed process/product results are being attained.

Copies of the pilot projects are located in Appendix D.

EPA Procedures: Suggested Implementation Procedures

It is suggested that school districts interested in the actual implementation of an EPA system consider this strategy. These procedures would follow the research, in-service, orientation, and pilot applications previously discussed in this manual:

1. *Select programs to be audited:* Prior to the opening of the school, the programs to be audited would be identified. This would involve discussions with the district staff and could also be guided by the need to review new programs, program costs, concerned programs, controversial programs, and federal regulations. Audits will be scheduled during three time periods during the school year. This process will allow proper staff assignment and, most importantly, proper review of findings and adoption of recommended changes.
   Person Responsible for this Stage: Superintendent of Schools

2. *Select EPA Audit Team:* The audit team is selected from the district's administrative and instructional staff and is chaired by an administrator. Usually there are three to five persons on the team and usually these persons are not directly involved with or responsible for the projected audit program.
   Person Responsible for this Stage: Assistant Superintendent

3. *Prepare Program Audit Guide (EPA Form #1):* This form outlines the program's description, objectives, and evaluation criteria (see appendix A). Copies of this completed form are sent to all audit team members prior to the audit and it serves as the introduction to the program's operation and stated objectives. Members of the audit team may request an interview with the program manager for clarification of items on EPA form #1 prior to the actual audit.
   Person Responsible for this Stage: Program Manager

4. *Conduct Program Audit:* At this stage of the process the internal audit team conducts interviews with the program manager, staff, pupils, and parents; observes classes; reviews all available program literature, test results, and other documents; and any other audit processes. This phase will normally take from one to three days.
   Person Responsible for this Stage: Audit Team Chairman with Audit Team

5. *Prepare the Educational Program Audit Report (EPA Form #2):* This report is a summary of the total audit process and its major sections are an introduction to the report: review of the program information; audit procedures utilized; and a findings and recommendations section. The first draft of this report is reviewed by the program manager and audit team during the exit interview to determine the accuracy of findings and clarify, if possible, any points raised. The program manager will be responsible for the dissemination and review of the audit report with the program staff.
   Person responsible for this Stage: Audit Team Chairman

6. *Preparation of a Management Letter in Response to the Audit Report (EPA Form #3):* The program manager may respond to the audit report's findings and recommendations to insure that program personnel have an opportunity to present opinions or conclusions.
   Person Responsible for this Stage: Program Manager

7. *Dissemination of the Audit Report (EPA Form #2) and Management Letter (EPA Form #3):* Copies of these reports are first forwarded to the Assistant Superintendent for review, needed clarification, or additional documentation.
   Person Responsible for this Stage: Audit Team Chairman

8. *Dissemination of Audit Information:* Reports are submitted to the Superintendent of Schools for his review and discussion with the Board of Education. The Superintendent of Schools will be responsible for the preparation of "Executive Summary Reports" which will outline the audit's findings and recommendations and any possible courses of action that are being planned.
   Person Responsible for this Stage: Superintendent of Schools

Internal Audit Procedures: How to Conduct an Audit

It is the responsibility of the members of the team to prepare carefully for the audit. The team should first review all existing data and the Program Audit Guide that is provided by the program manager. A meeting of the team is then arranged by the chairman to determine the strategies and procedures that will be followed to secure information for the Program Audit Report.

It is very important that the program manager prepare all persons involved in the program prior to the actual audit. This will open lines of communication between the audit team and program personnel.

The audit should include a series of interviews and observations. The audit team members must insure that every possible procedure is utilized to gather existing data and at the same time secure information from every person involved in the program's operation.

Following the audit, the team immediately meets with the program manager so that a general review of findings and recommendations can take place. The audit team chairman is responsible for the writing of the Program Audit Report after consultation with his team members.

The final stage of the process involves the dissemination of all reports and management letter responses to the central office staff, program personnel, and Board of Education.

The EPA task force suggests that districts contemplating the development of an Educational Program Audit system also consider the following:

DO's

- Respect program personnel methods, opinions and philosophies
- Be constructive and positive and objective
- Be concise and explicit
- Prepare audit team members prior to the audit
- Maintain needed confidentiality
- Carefully involve the total staff during the development and implementation stages
- Link recommendations to findings
- Keep channels of communication open at all times
- Establish a good plan of action for audits
- Maintain a positive attitude toward the program

DO NOT's

- Interrupt classroom instruction
- Impose personal biases
- Rush the process
- Use educational jargon in reports
- Engage program personnel in unnecessary interviews or conversations
- Discuss findings prematurely
- Evaluate individual personnel
- Hesitate to point out concerns to program personnel

General Summary

The Educational Program Audit (EPA) is a fundamental tool being recommended as a means of assessing educational needs. It is designed to permit a school system to plan the most effective use of available resources, in terms of specific outcomes. The Capital School District had already established operational PPB and MBO systems that provided careful development of needed resources. The addition of an EPA system links resource allocation to effective utilization and this is a major step toward an accountability system that is positive and needed by an educational community.

GLOSSARY OF TERMS

Educational Program: School district program of instruction at a particular grade level, area of specialty, student need (e.g., Fifth Grade Reading, Health Program, Industrial Arts, Physical Education, Learning Disability Program, etc.).

Educational Program Audit: Evaluation process to determine effectiveness of educational programs and attainment of objectives.

Program Manager: Administrator assigned authority and responsibility for an educational program.

Internal Auditor: District staff member (administrator or instructor) assigned to audit team.

Audit Team Chairman: Administrator assigned authority and responsibility to direct an audit of a district educational program.

Program Audit Guide: Instrument completed by program manager that outlines a program's description, objectives, and evaluation criteria. This report is given to the audit team prior to an audit.

Program Audit Report: Instrument completed by the audit team chairman that outlines the program narrative, audit procedures, and the findings/recommendations of the team.

Management Letter: Instrument completed by the program manager that responds to the audit teams findings and recommendations.

Executive Summary Report: Developed by the Superintendent of Schools as a resume of the audit team's report. This report is disseminated to the total staff and is a document that can be distributed to community members.

APPENDIX A

CAPITAL SCHOOL DISTRICT
Dover, Delaware

Educational Program Audit Guide

The program manager will complete this report and provide copies for each member of the audit team. This report would include the following sections:

Part I	Program Description (Narrative) :
Part II	Program Objectives
Part III	Program Evaluation Criteria

Please begin report below and attach any needed additional pages or reports

. . . .

EPA Form #1
August 1977

APPENDIX B

CAPITAL SCHOOL DISTRICT
Dover, Delaware

Educational Program Audit Report

The audit team chairman will complete this report following the conduct of the audit and after consultation with the members of his team. This report will include the following sections:

- Part I Introduction
- Part II Audit Information
  1. Program Description (Narrative)
  2. Program Objectives
  3. Program Evaluation Criteria
- Part III Audit Procedures
- Part IV Findings and Recommendations (commendations)

Please begin report below and attach any needed additional pages and reports

EPA Form #2
August 1977

APPENDIX C

CAPITAL SCHOOL DISTRICT
Dover, Delaware

Management Letter

The program manager may utilize this report form to respond to the findings and recommendations contained in the audit report. This report will be attached to the Program Audit Report and forwarded to the central office staff.

Please begin Management Letter below and attach any additional pages or reports

EPA Form #3
August 1977

APPENDIX D

PILOT PROJECTS CONDUCTED TO FIELD TEST EPA SYSTEM

Capital School District Pilot Project Report: Fifth Grade Reading Program Audit

I. Introduction

A. Program Information

1.	Program Title	Fifth Grade Reading
2.	Program Duration	Continuing
3.	Program Location	William Henry Middle School and Central Middle School
4.	Program Director	Mr. M. F. Warren
5.	Level of Funding	$27,886*
6.	Date of Audit	May 24, 1977
7.	Date of Report	May 25, 1977
8.	Audit Team	Mr. Donald Buckland Dr. H. P. Christensen Dr. James L. Scott
9.	Reported by	Dr. Christensen

* includes salaries

B. Program Objectives

1. To provide a directed reading activity for all fifth grade students.
2. To provide reading instruction based upon the student's instructional level.
3. To extend the elementary school concept of continuous progress into the middle school.
4. To obtain a rate of progress that will advance students an average of one month on the Metropolitan Achievement Test for each month of instruction. MAT test to be administered in June.

C. Program Activities

1. Training of all teachers in the use of the Scott-Foresman Reading Systems.
2. Implement S-F Management Procedures.
3. Proficiency testing.
4. Small group and/or individualized instruction.

II. Methods for Assessing Personnel

1. All personnel are evaluated using the district evaluation guide.

III. Audit Procedure

1. Audit team met to discuss program objectives and procedures.
2. An entrance interview with Mr. Warren was conducted by the audit team.
3. The audit team met with Mr. Hollingsworth, Reading Coordinator.
4. The audit team visited seven (7) classrooms.
5. Following the visitation, the audit team met in closed session to discuss the visit.
6. Exit interview conducted with Mr. Warren.

IV. Outcomes

A. Findings and Recommendations

1. In-service evaluation shows that teachers had a positive feeling about the activities and materials presented to them.
2. Student records were passed from fourth grade to fifth. Records were found to be complete and accurate.
3. Materials necessary to the conduct of the program were provided.
4. Student placement into instructional groups was accomplished.

   Recommendation 4.1 – It is recommended that additional materials be purchased to provide a small surplus. This should alleviate some of the delays in securing "new" materials as a group moves forward.

   Recommendation 4.2 – It is recommended that a process for determining misplacement be developed.

5. Groups were seen to be working.
6. Time allotment was sufficient for instruction. Each group had 30 minutes of teacher contact.

   Recommendation 6.1 – It is recommended that strategies be developed for dealing with very slow students.

7. Teachers knew what mastery of each level consisted of and how to advance students in the program.
8. Students were also aware of what was needed to advance.
9. A mechanism was set up to place students (transfers from other districts) on the continuum.

   Recommendation 9.1 – It is recommended that part of the in-service time should be devoted to the explanation of how new children are placed in the program.

10. Continuing in-service and support to teachers was provided.
11. Evaluation criteria were applied.
12. The teachers appeared to be supportive of program and are working diligently.
13. Parents are informed of pupil progress through a report card insert which indicates instructional level and an appraisal of performance.
14. Rate of progress through levels exceeds publisher's expectations.

B. Commendations

1. The program director is to be commended for developing a well organized program.
2. The staff is to be commended for carrying out the intent and spirit of the program, especially in view of the diverse academic preparations of the teachers.
3. The students are to be commended for the manner in which they participated in the program.
4. The classroom climate was excellent. There was no apparent frustration; the absence of tension was noticeable.

V. Summary

A. General Conclusions

The planning that preceded the implementation of the program provided direction for all concerned. All of the vital areas—records, materials, evaluation, student placement, in-service and instructional objectives—are in place and operating.

B. Specific Conclusions

Records indicate a high level of pupil involvement and progress. Program objective number 4 has been exceeded.

The Board of Education mission statement concerning the opportunity for all students to master the basic skills of reading is being met. The goal of staff effectiveness has been applied to Fifth Grade Reading. We feel that this program fulfills the goal concerning the accountability of students and program.

Teachers are working well in the Scott-Foresman Reading System program and seem to be comfortable with the procedures and instruction.

APPENDIX D

(continued)

Capital School District Pilot Project Report: Capital Creative Contracting System Audit

I. Introduction

A. Program Information

1.	Program Title	Capital Creative Contracting System
2.	Program Duration	Through Funding Period - Continuing
3.	Program Location	Capital School District - Middle Schools
4.	Program Director	Dr. H. P. Christensen
5.	Funding	Federal - $50,000
6.	Date of Audit	May 27, 1977
7.	Date of Report	June 1, 1977
8.	Auditors	Mr. Melville Warren Dr. Arthur Gilbert Mr. Robert Hall
9.	Recorder and Editor	Mr. Warren

II. The Program

A. To provide 125 students from grades 6 and 7 at Central Middle School and William Henry Middle School with enrichment education suitable for the academically talented.

B. Students are selected with an I.Q. of 120+ with achievement above the 80th percentile.

C. To staff a center in each school with a certified teacher and part-time Media Aide.

D. To provide an individualized approach with planned contracts and end products suitable for sharing with other students in the team that is appropriate for the academically talented.

III. Program Objectives

A. Knowledge

B. Attitudes

C. Community

D. Staff

IV. Program Objectives, Activities, and Findings

A. Knowledge

A. 1. The students will acquire knowledge unique to their projects.

A. 2. Students will learn oral and written communication skills.
A. 3. Students will demonstrate techniques of independent research.

A. 1. Students are acquiring knowledge unique to their projects as evidenced by:

- A. 1.1. Continuing refinement of good research skill.
- A. 1.2. Relationship of project to classroom activities.
- A. 1.3. Evaluation of project by the CCCS teacher and the classroom teacher.
- A. 1.4. The enthusiastic response by students interviewed showing that gains in knowledge were elevated as a result of their work both through project evidence and verbal responses to questioning.

A. 2. Students are learning oral and written communication skills, as evidenced by:

- A. 2.1. The program's operational model provides for continuing on-going evaluation of oral and written communication skills for each activity. The procedure is understood by students and handled effectively.
- A. 2.2. Students present each project "back" to the classroom group and are evaluated effectively on all communication skills, resulting in improved skill usage.
- A. 2.3. Students, classroom teachers, and parents acknowledge good communication skills acquisition by project participants.

A. 3. Students are demonstrating techniques of independent research effectively, as evidenced by:

- A. 3.1. Use of many in-house resources including library, Media Lab, etc.
- A. 3.2. Use of multiple community resources.
- A. 3.3. Use of local college libraries.
- A. 3.4. Use of Project DAIRE.
- A. 3.5. Continuing progress in locating and using information to solve problems.
- A. 3.6. Effective use of project space area.

B. Attitudes

B. 1. The student demonstrates responsibility for independent pursuits.
B. 2. The student demonstrates a positive attitude toward his/her abilities.
B. 3. The student will have a positive attitude toward the program.

B. 1. Students are enthusiastic about the program, display responsible work habits, and have positive attitudes toward the program, as evidenced by:

- B. 1.1. Parents overwhelming approval of their child's program.
- B. 1.2. Student's pride in the program and their own projects.
- B. 1.3. Children's ability to assess growth, success, and self-concept.

C. Community

C. 1. Parents will become involved in the educational program of their child.

C. 2. As a result of this program, business, government, and community leaders should become involved and be willing to continue in the program during subsequent years.

C. 1. Parents have become involved in their children's school work, according to six parents interviewed, as evidenced by:

C. 1.1. Attending orientation meetings.

C. 1.2. Receiving letters written by students about their projects.

C. 1.3. Letters received that were written by the teacher.

C. 1.4. Parent's invitations to visit and participate in projects.

C. 1.5. Receptivity of teachers to suggestions by parents—"they listen to us and do it."

C. 2. Business, government, and community leaders are involved, and as a result, will likely continue for years, as evidenced by:

C. 2.1. Contributions of personal time, resources, approval of projects, and enthusiasm for "gifted" education.

C. 2.2. The numbers of retail men who contribute.

D. Staff

D. 1. Provides a means whereby the classroom teacher can provide for the gifted and talented student.

D. 2. The classroom teacher will be introduced to the contracting method of instruction.

D. 1. The project provides a means by which the classroom teacher can provide for the gifted and talented, as evidenced by:

D. 1.1. Students "extending the classroom" in the projects for CCCS.

D. 1.2. Classroom teachers evaluate the projects completed in CCCS with enthusiasm and interest.

D. 1.3. Classroom teachers provide time for students in CCCS to bring their contracts and projects to classrooms for presentation and display.

D. 1.4. Students may write contracts from a classroom experience or it may be created from outside the classroom when both teachers agree.

D. 2. Classroom teachers are introduced to the contracting method of instruction, as evidenced by:

D. 2.1. The contract teachers visit each team to explain the project.

D. 2.2. The contract teachers are in continued contact with classroom teachers (with the voiced exception of one team) to coordinate projects and activities as they develop.

D. 2.3. The contracting teachers are very gratified with the response of the classroom teachers.

V. Audit Procedure and Schedule

May 20 Audit team (s) met to plan strategies for the visit.

May 23 Team met with the principal of each middle school to discuss needs and scheduling.

May 26 Program Director issued schedule and 18 items for which to audit.

May 27 The Audit — William Henry

A.M.

Interview — Ms. Gellner and Ms. Halverson
Review Project Entry Requirement of Students
Interview — 5 CCCS Students
Interview — 3 Parents of CCCS Students
Interview — 2 Seventh Grade Teams
Interview Principal

P.M.

Interview — Mr. Ambrose
Interview — 2 Sixth Grade Teams
Interview — 3 CCCS Parents
Interview — 5 CCCS Students
Interview — Principal

Team Review of Audit Activities

VI. Additional Findings

A. The numbers of students are correct.

B. The determining criteria for the project is in rise as stated.

C. Time shared computer terminal and software material use is not clearly defined.

D. With the exception of one team, as voiced, morale is high among teachers, parents, and students.

E. The project is progressing with excellence.

F. Purposes are being attained in creative climates in work design and research techniques.

G. Parents, students, and both classroom and project teachers are enthusiastic in their support for the continuation of the project, and hope that Project ACT for eighth graders can be realized.

H. Cooperation between community, parents, teachers, and students is on a high level of proficiency.

I. Good methodology in gifted education is being employed.

J. The project supports the Superintendent's and Board of Education's broad objectives for meeting the needs of all children.

K. The Technical Aide is highly skilled and adding a significant proportion to the program.

L. In-service Education prior to the initiation of the project was well planned and established and continues on a scheduled basis.

M. Building administrators lend their support.

N. Parents interviewed are very enthusiastic and supportive of staff and program.

O. A spokesman for one four-teacher team indicated that there is a need for more feedback to classroom teachers; there is not enough communication; projects begin and the student may be absent from class for as long as three weeks without classroom feed-in; some students in the project are too immature to accept long term assignments.

P. Everyone interviewed is enthusiastic about the program and when asked, "Should this program be continued or dropped?" they responded with enthusiasm, "Continued."

VII. Recommendations

1. The audit team feels that the procedure for evaluating student progress for entry into the program could be revised. Along with the audit team, some classroom teachers expressed the feeling that there are children who do not have *both* 120 I.Q. or 80th percentile ratings, but who are super bright and have greater initiative for independent work than some chilren with both of the qualifying traits.
2. Communication could be improved on how a child "gets out" of the program when he/she does not comply with the rigors of work in the program.
3. There is a need for greater work area, with electrical outlets and water supply, at William Henry Middle School. Since projects are on-going there should be storage space and lockers added to the project room.
4. There should be a requirement level at which classroom work is to be maintained in order to compete in a talent program.
5. Project objectives are enabling objectives and should be re-designed as terminal expectancy objectives.
6. Require contract teachers to always report to classroom teachers when an activity takes the student from the classroom.
7. Since many wrinkles are now ironed out of the program, projects requiring more sophisticated knowledge should be incorporated. Some of the present projects are similar to those that would be in a regular classroom setting for the above average student. Work habits should be near-perfect.
8. The building leadership should be required to ascertain that the above-average students, not in the project, are provided with projects and activities suited to their abilities and not forgotten now that the project calls for the "TOP" students to be active out of the classroom.
9. Involve teachers to a greater extent in budget affairs and monies available.
10. That the district continue to extend individualized education programs in talent areas of the arts, mechanics, etc., now that academic talents are in focus.

VIII. Commendations

The audit team commends the CCCS Program in the following areas:

To the program manager for his initial planning and continuing program in-service, ability to locate a funded project, for continued training of staff on a regular basis, support activities and interest, and for his involving the staff in planning.

To the contract teachers for the high regard felt for them by their associates for their communications techniques employed in all facets of the program, for their openness and receptivity to suggestions from others, for their interest and enthusiasm, and for their masterful teaching ability.

To the classroom teachers for their enthusiasm and cooperation in making the newly found program work. The team spirit found by the audit team was most impressive. This, too, is due to the fact that there are many master teachers in the classrooms.

To the community businessmen who have cooperated with the program in such a positive way by providing both material and human resources.

For the communication techniques on the part of everyone.

In conclusion, the Audit Team wishes to thank everyone interviewed for his/her honesty, forthrightness, and for the knowledge each has for what appears to be an excellent operation in a new area of our fine school district.